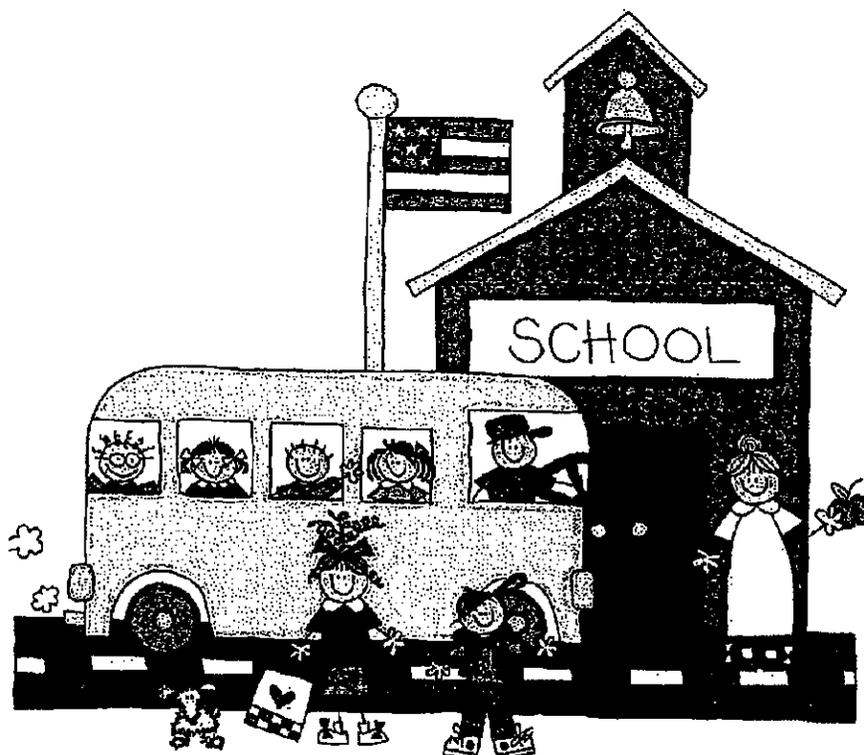


# Claiborne Parish School Board

Homer, Louisiana



## Annual Financial Report

As of and for the year ended June 30, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 21 2011

**Claiborne Parish School Board  
Homer, Louisiana**

**Annual Financial Report  
As of and for the Year Ended June 30, 2011**

**Claiborne Parish School Board  
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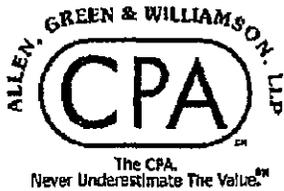
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## INDEPENDENT AUDITORS' REPORT

Board Members  
Claiborne Parish School Board  
Homer, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Claiborne Parish School Board, as of and for the year ended June 30, 2011, which collectively comprise the School Board's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board as of June 30, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 2, 2011 on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, Schedule of Funding Progress for Other Post Employment Benefits, and the Budgetary Comparison Schedules, as listed in the table of contents, are not a required part of the basic financial statements but are supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The accompanying information identified in the table of contents as supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The information identified in the table of contents as Other Information is presented for purposes of additional analysis and is not a required part of the basic financial statements of the School Board. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

*Allen, Green + Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 2, 2011

**Claiborne Parish School Board**

**REQUIRED INFORMATION:  
MANAGEMENT'S DISCUSSION  
AND ANALYSIS (MD&A)**

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**Claiborne Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2011**

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Our discussion and analysis of Claiborne Parish School Board's financial performance provides an overview of the School Board's financial activities for the fiscal year ended June 30, 2011. Please read it in conjunction with the School Board's financial statements which follow this Management's Discussion and Analysis. Amounts are presented in thousands unless otherwise noted.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999.

The Claiborne Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Claiborne Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of ten members who are elected for four years.

The School Board operates eight schools within the parish with a total enrollment of 2,019 pupils for the year ended June 30, 2011. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

**FINANCIAL HIGHLIGHTS** The primary resources available to the School Board are local revenues which are primarily tax receipts, state revenues which are primarily minimum foundation funding and cost reimbursement grants, and federal revenues which are primarily cost reimbursement grants.

**FUND FINANCIAL STATEMENTS**

The net assets of all governmental activities decreased \$1,628. The fund balance of the general fund decreased \$721 and is due mainly to mid-year reduction in MFP funding totaling \$714,705.

The Title I Fund is a cost reimbursement fund based on the amount of the federal grant award each year.

The Maintenance Funds account for the proceeds of ad valorem taxes levied to maintain and improve school facilities in the parish. This fund increased \$532 during the year mainly due to needs in districts not as great as prior years.

The School Lunch fund balance increased \$10.

The Special Education Fund is a cost reimbursement fund based on the amount of the federal grant award each year.

The District 11 Debt Service Fund decreased \$1,610 in the current year. This fund is for debt service payments of bond principal and interest. The decrease was mainly due to refinancing bonds and paying down on the debt \$1.6 million.

Other Governmental Funds decreased \$822 during 2011. The funds which are included are federal special revenue fund, a capital projects fund, and a debt service fund.

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**Claiborne Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2011**

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**ANNUAL REPORT** The School Board's annual report consists of a series of financial statements that show information for the School Board as a whole, its funds, and its fiduciary responsibilities. The Statement of Net Assets and the Statement of Activities provide information about the activities of the School Board as a whole and present a longer-term view of the School Board's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give you some insights into the School Board's overall financial health. Fund financial statements also report the School Board's operations in more detail than the government-wide financial statements by providing information about the School Board's most significant funds, the General Fund, Title I Fund, Maintenance Fund, School Lunch Fund, Special Education Fund, and the District 11 Debt Service Fund. The remaining statement - the Statement of Fiduciary Assets and Liabilities presents financial information about activities for which the School Board acts solely as an agent for the benefit of students and parents.

**Financial Section**

**Required Supplemental Information**

Management's Discussion & Analysis (MD&A)

**Basic Financial Statements**

**Government-wide  
Financial Statements**



**Fund  
Financial Statements**

**Notes to the Basic Financial Statements**

**Required Supplemental Information**

Schedule of Funding Progress  
Budgetary Information for Major Funds

**Supplemental Information**

Nonmajor Funds Combining Statements  
Agency Funds Statements/Schedules  
Schedule of Compensation Paid Board Members

Our auditor has provided assurance in his independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance is being provided by the auditor regarding the Required Supplemental Information and the Supplemental Information identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

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**Claiborne Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2011**

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**Reporting the School Board as a Whole**

*The Statement of Net Assets and the Statement of Activities*

Our analysis of the School Board as a whole begins with the government-wide financial statements. One of the most important questions asked about the School Board is, "Is the School Board as a whole better off or worse off financially as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities, which appear first in the School Board's financial statements, report information on the School Board as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets and liabilities, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the School Board's net assets - the difference between assets and liabilities, as reported in the Statement of Net Assets - as one way to measure the School Board's financial health, or financial position. Over time, increases or decreases in the School Board's net assets - as reported in the Statement of Activities - are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the School Board's operating results. However, the School Board's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other non-financial factors, such as the quality of the education provided and the safety of the schools to assess the overall health of the School Board.

The Statement of Net Assets and Statement of Activities report the following activity for the School Board:

Governmental activities - All of the School Board's services are reported here, including instruction, plant services, transportation, and food services. Property taxes, sales taxes, Minimum Foundation Program funds, and state and federal grants finance most of these activities.

**Reporting the School Board's Most Significant Funds**

*Fund Financial Statements*

The School Board's fund financial statements provide detailed information about the most significant funds - not the School Board as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes (like the School Food Service) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants the School Board receives from the U.S. Department of Education). The School Board's governmental funds use the following accounting approach:

Governmental funds - All of the School Board's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School Board's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School Board's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation on Statements D and F.

**Claiborne Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2011**

**The School Board as Trustee**

***Reporting the School Board's Fiduciary Responsibilities***

The School Board is the trustee, or fiduciary, for its student activities funds and sales tax. All of the School Board's fiduciary activities are reported in the Statements of Fiduciary Assets and Liabilities. We exclude these activities from the School Board's other financial statements because the School Board cannot use these assets to finance its operations. The School Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**THE SCHOOL BOARD AS A WHOLE** The School Board's net assets were \$21,015 at June 30, 2011. Of this amount \$3,677 was unrestricted. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net assets for day-to-day operations. Our analysis below focuses on the net assets, (Table 1) and the change in net assets (Table 2) of the School Board's governmental activities.

**Table 1**  
**Net Assets**  
**June 30,**  
**(in thousands)**

	<u>Governmental Activities</u>		
	<u>2011</u>	<u>2010</u>	<u>Variance</u>
Current and other assets	\$ 15,135	\$ 17,806	\$ (2,671)
Capital assets	22,138	23,192	(1,054)
Total assets	<u>37,273</u>	<u>40,998</u>	<u>(3,725)</u>
Current and other liabilities	2,763	2,915	(152)
Long-term liabilities	13,495	15,440	(1,945)
Total liabilities	<u>16,258</u>	<u>18,355</u>	<u>(2,097)</u>
Net assets			
Invested in capital assets, net of debt	12,425	10,411	2,014
Restricted	4,913	4,201	712
Unrestricted	3,677	8,031	(4,354)
Total net assets	<u>\$ 21,015</u>	<u>\$ 22,643</u>	<u>\$ (1,628)</u>

The \$3,677 in unrestricted net assets of governmental activities represents accumulated results of all past year's operations. It means that if the School Board had to pay off all of its bills today including all of its non-capital liabilities such as other post retirement benefits (OPEB) and compensated absences, there would be \$3,677 left.

The results of this year's operations for the School Board as a whole are reported in the Statement of Activities. Table 2 on the next page, takes the information from that statement and rearranges it slightly so that readers can see total revenues for the year.

**Claiborne Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2011**

**Table 2**  
**Changes in Net Assets**  
**For the Year Ended June 30,**  
**(in thousands)**

	<u>Governmental Activities</u>		
	2011	2010	Variance
Net Assets - beginning	\$ 22,643	\$ 21,361	\$ 1,282
<b>Revenues:</b>			
<b>Program revenues</b>			
Charges for services	171	177	(6)
Operating grants and contributions	3,877	4,621	(744)
<b>General Revenues</b>			
Ad valorem taxes	4,007	5,268	(1,261)
Sales taxes	2,826	2,973	(147)
State equalization	13,039	14,535	(1,496)
Other general revenues	1,077	538	539
<b>Total revenues</b>	<u>24,997</u>	<u>28,112</u>	<u>(3,115)</u>
<b>Functions/Program Expenses:</b>			
<b>Instruction</b>			
Regular programs	10,094	9,732	362
Special programs	2,948	3,067	(119)
Other instructional programs	2,359	2,248	111
<b>Support services</b>			
Student services	1,361	1,000	361
Instructional staff support	1,578	2,074	(496)
General administration	838	776	62
School administration	1,572	1,775	(203)
Business services	263	294	(31)
Plant services	1,927	1,907	20
Student transportation services	1,584	1,585	(1)
Central services	9	14	(5)
<b>Food Services</b>	1,653	1,779	(126)
Community service programs	27	13	14
Interest on long-term debt	412	566	(154)
<b>Total expenses</b>	<u>26,625</u>	<u>26,830</u>	<u>(205)</u>
<b>Increase (decrease) in net assets</b>	<u>(1,628)</u>	<u>1,282</u>	<u>(2,910)</u>
Net Assets - ending	<u>\$ 21,015</u>	<u>\$ 22,643</u>	<u>\$ (1,628)</u>

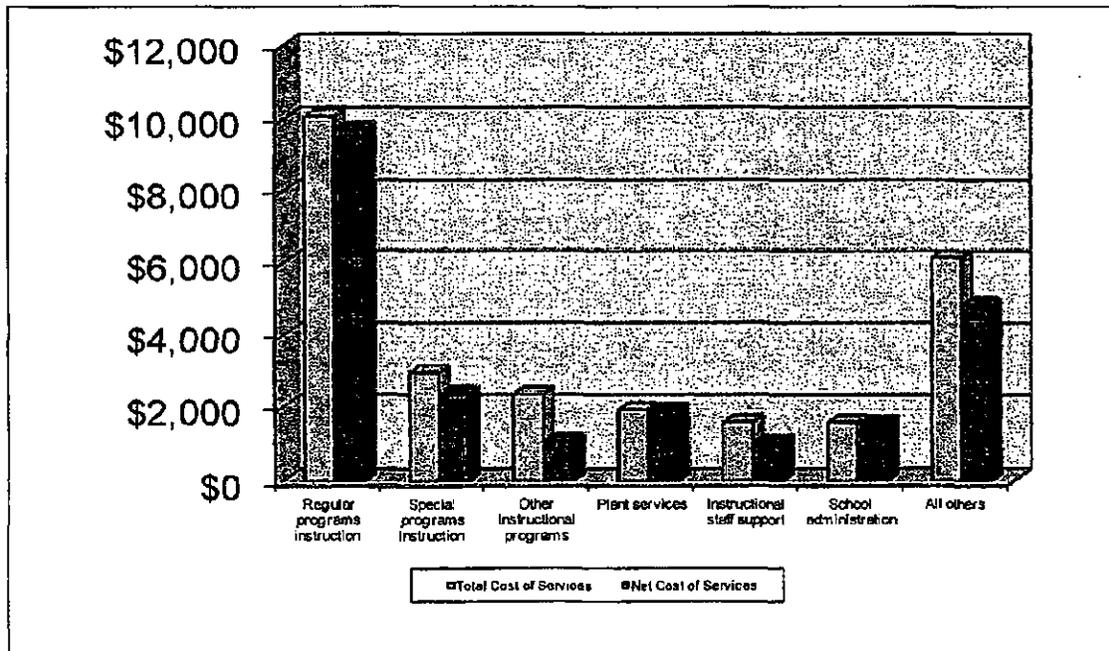
**Governmental Activities** As reported in the Statement of Activities, the cost of all governmental activities this year was \$26,625. The amount that taxpayers ultimately financed for these activities through School Board taxes was \$6,833 because some of the cost was paid by those who benefited from the program \$171 or by other governments and organizations who subsidized certain programs with grants and contributions \$3,877. The remaining \$15,744 was paid by MFP funds and other revenues which are mainly interest earnings and other miscellaneous revenue.

**Claiborne Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2011**

In the table below we have presented the cost of each of the School Board's six largest functions - Regular programs, Special programs, Other instructional programs, Plant services, Instructional staff support, and School administration as well as each program's net cost (total cost less revenues generated by the activities). Net cost shows the financial burden that was placed on the School Board's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

(in thousands)	Year Ended June 30, 2011		Year Ended June 30, 2010	
	<u>Governmental Activities</u>		<u>Governmental Activities</u>	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
Regular programs instruction	\$ 10,094	\$ 9,739	\$ 9,732	\$ 9,113
Special programs instruction	2,948	2,383	3,067	1,522
Other instructional programs	2,359	1,092	2,248	2,086
Plant services	1,927	1,907	1,907	1,879
Instructional staff support	1,578	1,047	2,074	958
School administration	1,572	1,554	1,775	1,743
All others	6,147	4,855	6,027	4,730
<b>Totals</b>	<b>\$ 26,625</b>	<b>\$ 22,577</b>	<b>\$ 26,830</b>	<b>\$ 22,031</b>

**2011  
Total Cost of Services  
Versus  
Net Cost of Services  
(in thousands)**



**Claiborne Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2011**

**THE SCHOOL BOARD'S FUNDS** As we noted earlier, the School Board uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the School Board is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the School Board's overall financial health.

**Budgetary Highlights** As mentioned earlier the School Board revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the School Board's original and final budgets compared with actual results for the General Fund and major special revenue with legally adopted budgets is provided in the required supplemental information section of this report as Exhibits 1-1 through 1-5.)

The General Fund's actual revenue was \$315 more than budgeted revenue amounts. This was due mainly to recording \$281,000 in Wal-Mart funds charged directly into balance sheet as deferred revenue when received in 2004. Total actual expenditures for the General Fund were \$248 less than budgeted mainly due to salaries (\$148,000) and utilities (\$130,000) being less than anticipated.

The general fund budget was amended during the year. The significant changes that were made to the budget included reduction in MFP due to Edu Jobs funding replacing MFP expenditures (\$604,000), significant reductions (\$714,000) in MFP due to mid-year adjustments, and adjustments to benefits (retirement and hospitalization increases).

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** At June 30, 2011, the School Board had \$22,138 invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount represents a net decrease (including additions, deductions and depreciation) of \$1,054 or 4.5% from last year.

**Capital Assets at June 30,**  
**(in thousands)**

	<u>Governmental Activities</u>		
	2011	2010	Variance
Land	\$ 496	\$ 496	\$ -
Buildings	20,195	20,837	(642)
Furniture and equipment	1,447	1,859	(412)
<b>Totals</b>	<b>\$ 22,138</b>	<b>\$ 23,192</b>	<b>\$ (1,054)</b>

**Claiborne Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2011**

**Debt Administration** At June 30, 2011, the School Board had \$13,495 outstanding versus \$15,440 in 2010, which is a decrease of 12%. Under state statute, the School Board is legally restricted from incurring long-term bonded debt in excess of 50% of the assessed value of taxable property. At June 30, 2011, the School Board's outstanding debt consisted of:

(in thousands)

	<u>Long Term Obligations at June 30,</u>	
	<u>2011</u>	<u>2010</u>
Qualified zone academy bonds	\$ 1,003	\$ 1,195
Bonded debt	8,710	11,585
OPEB liability	2,704	1,621
Claims payable	39	12
Compensated absences	1,039	1,027
Total	<u>\$ 13,495</u>	<u>\$ 15,440</u>

Additional information on capital assets and long-term debt can be found in Note 5 and Note 11, respectively, of the notes to financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES** For 2011-2012 year:

1. We estimate a student count of 1953 next year at October 1. This will be a reduction of fifty-six (56) students resulting in an estimated loss of \$462,456 to the General Fund MFP. The actual number will not be known until March-2012 which is normally when the mid-year adjustments to the MFP are sent out.
2. An increase of \$398,782 in employer contributions to the Board's retirement systems. Teachers Retirement increased from 20.2% to 23.7% and Louisiana School Employees Retirement system increased from 24.3% to 28.6%.
3. Hospitalization premium increase totaling \$152,222.
4. Added teacher salaries back to General Fund totaling \$318,100 that were paid with Edu. Jobs federal funds.
5. The Alternative School will be closed with its personnel being reassigned.
6. The band program Homer High School was suspended for 2011-2012.
7. Reduction in Force policy implemented resulting in staff reductions totaling approximately \$2,477,895. This includes salaries and related benefits.

**CONTACTING THE SCHOOL BOARD'S FINANCIAL MANAGEMENT** Our financial report is designed to provide our citizens, taxpayers, parents, students, and investors and creditors with a general overview of the School Board's finances and to show the School Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Fred Evans, Business Manager, at Claiborne Parish School Board, 415 East Main Street, P. O. Box 600, Homer, Louisiana 71040, telephone number (318) 927-3502.

**BASIC FINANCIAL STATEMENTS:**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

**CLAIBORNE PARISH SCHOOL BOARD**

**STATEMENT OF NET ASSETS**

June 30, 2011

	<b>Statement A</b>
	<b>GOVERNMENTAL ACTIVITIES</b>
	<hr/>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 14,059,512
Investments	100,000
Receivables	847,554
Inventory	31,134
Prepaid expenses	68,488
Bond issuance costs, net of amortization	30,566
Capital assets:	
Land and construction in progress	496,279
Capital assets, net of depreciation	<u>21,641,823</u>
<b>TOTAL ASSETS</b>	<u><b>37,273,346</b></u>
<b>LIABILITIES</b>	
Accounts, salaries and other payables	2,653,367
Deferred revenue	33,107
Interest payable on long-term debt	76,180
Long-term liabilities	
Due within one year	1,820,874
Due in more than one year	<u>11,674,654</u>
<b>TOTAL LIABILITIES</b>	<u><b>16,258,182</b></u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	12,424,793
Restricted for:	
Worker's compensation	100,000
Salaries and benefits	468,472
Maintenance	2,677,923
School Lunch Program	31,134
Debt Service	1,635,919
Unrestricted	<u>3,676,923</u>
<b>TOTAL NET ASSETS</b>	<u><u><b>\$ 21,015,164</b></u></u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**CLAIBORNE PARISH SCHOOL BOARD**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2011**

**Statement B**

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
<i>Governmental activities:</i>				
Instruction:				
Regular programs	\$ 10,094,333	\$ 0	\$ 355,452	\$ (9,738,881)
Special programs	2,947,646		564,576	(2,383,070)
Other instructional programs	2,358,702		1,266,724	(1,091,978)
Support services:				
Student services	1,361,161		172,686	(1,188,475)
Instructional staff support	1,577,666		530,256	(1,047,410)
General administration	837,552		27,944	(809,608)
School administration	1,571,723		17,192	(1,554,531)
Business services	263,279		3,003	(260,276)
Plant services	1,927,069		19,479	(1,907,590)
Student transportation services	1,584,789		21,237	(1,563,552)
Central services	9,013		111	(8,902)
Food services	1,653,656	171,277	880,854	(601,525)
Community service programs	27,011		17,696	(9,315)
Interest on long-term debt	411,637		0	(411,637)
<b>Total Governmental Activities</b>	<b>26,625,237</b>	<b>171,277</b>	<b>3,877,210</b>	<b>(22,576,750)</b>

General revenues:

Taxes:

Ad valorem taxes, levied for general purposes	2,797,982
Ad valorem taxes, levied for debt service programs	1,209,502
Sales taxes, levied for general purposes	2,825,687
State revenue sharing	115,141
Grants and contributions not restricted to specific programs	
Minimum Foundation Program	13,039,376
Education Jobs Grant	604,933
Interest and investment earnings	151,000
Miscellaneous	205,110

Total general revenues 20,948,731

Changes in net assets (1,628,019)

Net assets - beginning 22,643,183

Net assets - ending \$ 21,015,164

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Claiborne Parish School Board**

**BASIC FINANCIAL STATEMENTS:  
FUND FINANCIAL STATEMENTS (FFS)**

**CLAIBORNE PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS**

**Balance Sheet**

**June 30, 2011**

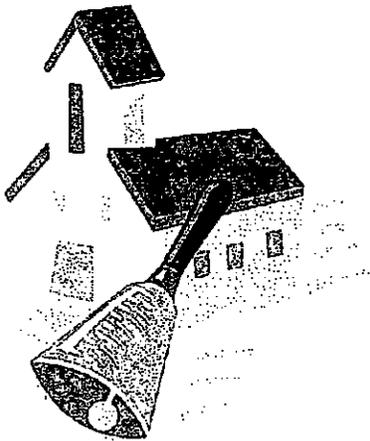
	<u>GENERAL</u>	<u>TITLE I</u>	<u>MAINTENANCE FUND</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 9,480,890	\$ 0	\$ 2,713,334
Investments	100,000	0	0
Receivables	302,520	240,894	1,201
Interfund receivables	558,914	0	0
Inventory	0	0	0
Prepaid expenses	66,488	0	0
Restricted assets:			
Investments	0	0	0
	<u>10,508,812</u>	<u>240,894</u>	<u>2,714,535</u>
<b>TOTAL ASSETS</b>			
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	2,408,575	66,028	36,612
Interfund payables	0	174,866	0
Deferred revenue	18,950	0	0
	<u>2,427,525</u>	<u>240,894</u>	<u>36,612</u>
<b>Total Liabilities</b>			
<b>Fund Balances:</b>			
<b>Reserved for:</b>			
Nonspendable	0	0	0
Restricted	568,472	0	2,677,923
Committed	4,158,170	0	0
Assigned	0	0	0
Unassigned	3,354,645	0	0
	<u>8,081,287</u>	<u>0</u>	<u>2,677,923</u>
<b>Total Fund Balances</b>			
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 10,508,812</u>	<u>\$ 240,894</u>	<u>\$ 2,714,535</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement C

SCHOOL LUNCH	SPECIAL EDUCATION	DISTRICT 11 DEBT SERVICE	NON-MAJOR GOVERNMENTAL	TOTAL
\$ 75,127	\$ 0	\$ 847,447	\$ 942,714	\$ 14,059,512
0	0	0	0	100,000
0	150,323	0	152,616	847,554
0	0	0	0	558,914
31,134	0	0	0	31,134
0	0	0	0	66,488
0	0	0	0	0
<u>106,261</u>	<u>150,323</u>	<u>847,447</u>	<u>1,095,330</u>	<u>15,663,602</u>
76,267	50,207	0	15,678	2,653,367
0	100,116	0	283,932	558,914
9,458	0	0	4,699	33,107
<u>85,725</u>	<u>150,323</u>	<u>0</u>	<u>304,309</u>	<u>3,245,388</u>
31,134	0	0	0	31,134
0	0	847,447	788,472	4,882,314
0	0	0	2,549	4,160,719
0	0	0	0	0
(10,598)	0	0	0	3,344,047
<u>20,536</u>	<u>0</u>	<u>847,447</u>	<u>791,021</u>	<u>12,418,214</u>
<u>\$ 106,261</u>	<u>\$ 150,323</u>	<u>\$ 847,447</u>	<u>\$ 1,095,330</u>	<u>\$ 15,663,602</u>

**Claiborne Parish School Board**



**CLAIBORNE PARISH SCHOOL BOARD**

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
June 30, 2011**

**Statement D**

Total fund balances - governmental funds \$ 12,418,214

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Assets includes those capital assets among the assets of the School Board as a whole. The cost of those capital assets allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	35,036,754	
Depreciation expense to date	<u>(12,898,652)</u>	22,138,102

Long-term liabilities applicable to the School Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Assets.

Balances at June 30, 2011 are:

Long-term liabilities		
Quality zone academy bond	(1,003,309)	
Bonds payable	(8,710,000)	
OPEB liability	(2,704,233)	
Claims payable	(39,086)	
Compensated absences payable	<u>(1,038,900)</u>	(13,495,528)

Bond issuance costs are an asset for governmental activities and are amortized over the life of the bonds, but are expensed for governmental funds. 30,558

Interest on long-term debt is not recognized in governmental funds until it is due and payable (usually semi-annually), however, in the Statement of Net Assets that amount of interest which is payable but not yet due is recognized as a current liability. (76,180)

Net Assets - Governmental Activities \$ 21,015,164

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

CLAIBORNE PARISH SCHOOL BOARD

GOVERNMENTAL FUNDS  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 2011

	GENERAL	TITLE I	MAINTENANCE FUND
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 1,489,249	\$ 0	\$ 1,308,733
Sales and use	2,825,687	0	0
Interest earnings	49,177	0	46,546
Food services	0	0	0
Other	193,541	0	220
State sources:			
Equalization	12,839,376	0	0
Other	246,692	0	53,594
Federal sources	40,798	1,518,406	0
<b>Total Revenues</b>	<b>17,684,520</b>	<b>1,518,406</b>	<b>1,409,093</b>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	8,239,392	0	11,000
Special programs	2,239,230	0	0
Other instructional programs	1,046,850	1,120,759	1,063
Support services:			
Student services	1,149,742	0	0
Instructional staff support	894,077	290,373	0
General administration	467,683	86,408	52,579
School administration	1,467,947	0	21,815
Business services	243,226	0	125
Plant services	1,312,727	0	510,985
Student transportation services	1,152,101	4,226	99,120
Central services	9,013	0	0
Food services	249,216	0	0
Community service programs	10,371	16,640	0
Capital outlay	0	0	0
Debt service:			
Principal retirement	0	0	192,995
Interest and bank charges	0	0	0
<b>Total Expenditures</b>	<b>18,481,575</b>	<b>1,518,406</b>	<b>889,682</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (797,055)</b>	<b>\$ 0</b>	<b>\$ 519,411</b>

Statement E

<u>SCHOOL LUNCH</u>	<u>SPECIAL EDUCATION</u>	<u>DISTRICT 11 DEBT SERVICE</u>	<u>NON-MAJOR GOVERNMENTAL</u>	<u>TOTAL</u>
\$ 0	\$ 0	\$ 622,308	\$ 587,194	\$ 4,007,484
0	0	0	0	2,825,687
463	0	10,059	4,804	111,049
171,277	0	0	0	171,277
0	0	0	55,714	249,475
200,000	0	0	0	13,039,376
0	0	0	0	300,286
878,800	868,493	0	990,501	4,296,998
<u>1,250,540</u>	<u>868,493</u>	<u>632,367</u>	<u>1,638,213</u>	<u>25,001,632</u>
0	0	0	721,415	8,971,807
0	476,547	0	80,106	2,795,883
0	0	0	82,809	2,251,481
0	141,562	0	5,897	1,297,001
0	199,545	0	126,336	1,510,331
0	47,978	104,990	58,959	818,597
0	0	0	0	1,489,762
0	0	0	0	243,351
0	2,861	0	431	1,827,004
0	0	0	352	1,255,799
0	0	0	0	9,013
1,332,137	0	0	0	1,581,353
0	0	0	0	27,011
0	0	0	0	0
0	0	535,000	380,000	1,107,995
0	0	332,805	173,492	506,297
<u>1,332,137</u>	<u>868,493</u>	<u>972,795</u>	<u>1,629,597</u>	<u>25,692,685</u>
\$ (81,597)	\$ 0	\$ (340,428)	\$ 8,616	\$ (691,053)

(CONTINUED)

**CLAIBORNE PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2011**

	<u>GENERAL</u>	<u>TITLE I</u>	<u>MAINTENANCE FUND</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	\$ 180,979	\$ 0	\$ 13,012
Transfers out	(104,960)	0	0
Proceeds from bond refinancing	0	0	0
Payments to escrow agent	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>76,019</u>	<u>0</u>	<u>13,012</u>
<b>Net Change in Fund Balances</b>	<u>(721,036)</u>	<u>0</u>	<u>532,423</u>
<b>FUND BALANCES - BEGINNING</b>	<u>8,802,323</u>	<u>0</u>	<u>2,145,500</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 8,081,287</u>	<u>\$ 0</u>	<u>\$ 2,677,923</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement E

SCHOOL LUNCH	SPECIAL EDUCATION	DISTRICT 11 DEBT SERVICE	NON-MAJOR GOVERNMENTAL	TOTAL
\$ 111,948	\$ 0	\$ 0	\$ 0	\$ 305,939
(20,000)	0	0	(180,979)	(305,939)
0	0	3,944,951	4,960,000	8,904,951
0	0	(5,215,000)	(5,610,000)	(10,825,000)
<u>91,948</u>	<u>0</u>	<u>(1,270,049)</u>	<u>(830,979)</u>	<u>(1,920,049)</u>
<u>10,351</u>	<u>0</u>	<u>(1,610,477)</u>	<u>(822,363)</u>	<u>(2,611,102)</u>
<u>10,185</u>	<u>0</u>	<u>2,457,924</u>	<u>1,613,384</u>	<u>15,029,316</u>
<u>\$ 20,536</u>	<u>\$ 0</u>	<u>\$ 847,447</u>	<u>\$ 791,021</u>	<u>\$ 12,418,214</u>

(CONCLUDED)

**CLAIBORNE PARISH SCHOOL BOARD**

**Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
For the Year Ended June 30, 2011**

**Statement F**

Total net change in fund balances - governmental funds \$ (2,611,102)

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation in the period:

Depreciation expense	(1,016,764)	
Capital outlays	<u>6,995</u>	(1,009,769)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 3,067,995

Governmental funds report the effects of debt issuance costs and similar items when debt is first issued, whereas these amount are deferred and amortized in the statement of activities

Amortization of bond issue costs (7,640)

In the Statement of Activities, scrapping of capital assets are reported as gain or loss net of the book value.

Cost of assets scrapped	(361,475)	
Accumulated depreciation	<u>317,110</u>	
Net loss	(44,365)	(44,365)

In the Statement of Activities, certain operating expenses-compensated absences (vacations and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and sick time used \$1,298,554 was less than the amounts earned (\$1,310,626) by \$12,072. (12,072)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in government funds

Decrease in interest payable		99,984
Increase of incurred but not reported workers' compensation claims		(27,445)
Increase in OPEB liabilities		<u>(1,083,605)</u>

Change in net assets of governmental activities \$ (1,628,019)

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**CLAIBORNE PARISH SCHOOL BOARD**  
**FIDUCIARY FUND**  
**Statement of Fiduciary Assets and Liability**  
**June 30, 2011**

**Statement G**

**AGENCY  
FUND**

**ASSETS**

Cash and cash equivalents  
Accounts receivable

\$ 621,749  
537,640

**Total assets**

1,159,389

**LIABILITIES**

Deposits due others

1,159,389

**Total liabilities**

\$ 1,159,389

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Claiborne Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2011**

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**Claiborne Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** The accompanying financial statements of the Claiborne Parish School Board have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**A. REPORTING ENTITY** The Claiborne Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Claiborne Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of ten members who are elected for four years.

The School Board operates eight schools within the parish with a total enrollment of 2,019 pupils for the year ended June 30, 2011. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the School Board has a separately elected governing body and is legally separate and fiscally independent, the School Board is a separate governmental reporting entity. The School Board includes all funds, activities, et cetera, that are within the oversight responsibility of the School Board.

Certain units of local government over which the School Board exercises no oversight responsibility, such as the parish police jury and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the School Board.

**B. FUNDS** The accounts of the School Board are organized and operated on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Funds of the School Board are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**Governmental Funds** Governmental funds account for all or most of the School Board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of long-term debt. The School Board reports the following major governmental funds:

**General fund** - The general operating fund of the School Board accounts for all financial resources, except those accounted for in other funds.

**Title I fund** - This fund accounts for federal funds received for the Title I federal program.

**Maintenance Funds** - The maintenance fund accounts for the proceeds of ad valorem taxes levied to maintain and improve school facilities in the parish.

**Claiborne Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2011**

**School Lunch Fund** - This program assists school boards through cash grants and food donations in providing a nutritious breakfast and lunch service for school students and encourages the domestic consumption of nutritious agricultural commodities.

**Special Education fund** - This fund accounts for federal funds received for the Special Education federal program.

**District 11 Debt Service** - This fund accounts for the proceeds of ad valorem taxes dedicated to the payment of bond principal and interest payments.

**Fiduciary Funds** - account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the School Board. Fiduciary funds include:

**School activities agency fund** - accounts for assets held by the School Board as an agent for the individual schools and school organizations.

**Sales tax agency fund** - accounts for monies collected on behalf of other taxing authorities in Claiborne Parish.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

### **C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**Government-Wide Financial Statements (GWFS)** The Statement of Net Assets and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The Statement of Net Assets and the Statement of Activities was prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions".

**Program revenues** Program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions; program revenues reduce the cost of the function to be financed from the School Board's general revenues. Charges for services are primarily derived from cafeteria sales. Operating grants and contributions consist of the many educational grants received from the federal and state government.

**Allocation of indirect expenses** The School Board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities.

**Claiborne Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2011**

**Fund Financial Statements (FFS)**

**Governmental Funds** The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

**Federal and state entitlements** which include state equalization and state revenue sharing are recorded as unrestricted grants-in-aid when available and measurable. Federal and state restricted grants are recorded when the reimbursable expenditures have been incurred.

**Ad valorem taxes** are recognized when all applicable eligibility requirements are met and the resources are available.

**Sales taxes** are recognized when the underlying exchange takes place and the resources are available.

**Interest income** on time deposits and investments is recorded when the interest becomes measurable and available to finance expenditures of the fiscal period.

**Expenditures** Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Salaries** are recorded as paid. Salaries for nine-month employees are paid over twelve months and accrued at June 30.

**Principal and interest** on general long-term debt is recognized when due.

**Inventory** items are expensed as purchased except for inventory of the school lunch fund which is expensed as consumed.

**Compensated absences** are recognized as expenditures when leave is actually taken or upon termination of employment due to retirement or death.

**Other Financing Sources (Uses)** Transfers between funds that are not expected to be repaid (or other types, such as sale of fixed assets, debt extinguishments, and long-term debt proceeds) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**Claiborne Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2011**

**Fiduciary Funds** The *agency fund* is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

**D. CASH AND CASH EQUIVALENTS** Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the School Board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less they are classified as cash equivalents and are stated at cost.

**E. INVESTMENTS** Investments are limited by R.S. 33:2955 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at fair value except for the following which are required/permitted as per GASB Statement No. 31:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The School Board reported at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

**Definitions:**

Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt instruments that include U. S. Treasury obligations. The School Board participates in the Louisiana Asset Management Pool, Inc. (LAMP) which is an external investment pool that is not SEC-registered. Because the LAMP is an arrangement sponsored by a type of governmental entity, it is exempt by statute from regulation by the SEC.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33.2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk and foreign currency risk for all public entity investments.

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LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools:

- Credit risk: Lamp is rated AAAM by Standard & Poor's
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.
- Foreign currency risk: Not applicable to 2a7-like pools.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the state of Louisiana has full access to the records of the LAMP.

LAMP issues financial reports. These financial reports can be obtained by writing: LAMP, Inc., 228 St. Charles Avenue, Suite 1123, New Orleans, LA 70130.

**F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES** During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**G. ELIMINATION AND RECLASSIFICATIONS** In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

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**H. INVENTORY AND PREPAID ITEMS** Inventory items are expensed as purchased except for inventory of the school food service fund.

Inventory of the school food service special revenue fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

Certain payments to vendors reflect cost applicable to future accounting periods and are reported as prepaid items.

**I. CAPITAL ASSETS** Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed and depreciated over their estimated useful lives (including salvage value). The capitalization threshold is \$5,000 for all capital assets other than intangibles. The threshold for intangibles is \$250,000. Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands.

Straight line depreciation is used based on the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	20-40 years
Furniture and fixtures	5-10 years
Vehicles	5-15 years
Equipment	5-20 years
Intangibles	5-20 years

**J. DEFERRED REVENUES** Deferred revenues arise when resources are received by the School Board before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed and the revenue is recognized.

**K. COMPENSATED ABSENCES** All 12-month employees earn ten days of vacation leave each year. Vacation leave cannot be accumulated. Upon separation of employment, all unused vacation leave is forfeited.

All School Board employees earn from ten to eighteen days of sick leave each year, depending upon the length of service. Sick leave can be accumulated without limitation. Upon retirement or death, unused accumulated sick leave of up to twenty-five days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers' Retirement System, and the Louisiana School Employees' Retirement System, all unpaid sick leave is used in the retirement benefit computation as earned service.

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The School Board's recognition and measurement criteria for compensated absences follow:

GASB Statement 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' rights to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. The School Board uses this approach to accrue the liability for sick leave.

**L. OTHER POST EMPLOYMENT BENEFITS** Effective with the fiscal year ended June 30, 2009, the School Board implemented Government Accounting Standards Board Statement Number 45, Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions (GASB 45).

**Plan description** - In accordance with state statutes, the School Board provides certain continuing health care and life insurance benefits for its retired employees on a pay-as-you-go basis. The School Board OPEB plan is a single employer defined benefit "substantive plan" as understood by past practices of the School Board and its employees. Although no written plan or trust currently exists or is sanctioned by law, the OPEB plan is reported based on communication to plan members. Also, no stand-alone financial report was prepared. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits and similar benefits for active employees are provided through an insurance program, whose monthly premiums are paid jointly by the employee and the School Board.

**Funding Policy** - The contribution requirements of plan members and the School Board are established and may be amended by LRS 42:801-883. Employees do not contribute to their post employment benefits cost until they become retirees and begin receiving those benefits. The retirees contribute to the cost of retiree healthcare based on a rate schedule. Contribution amounts are approximately 25% retiree/75% employer of the stated costs of healthcare coverage.

**M. RESTRICTED NET ASSETS** For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; Imposed by law through constitutional provisions or enabling legislation.

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When both restricted and unrestricted resources are available for use, it is the government's policy to use unrestricted resources first, then restricted resources as they are needed. Restricted net assets reported in the Statement of Net Assets are restricted through enabling legislation.

**N. FUND EQUITY OF FUND FINANCIAL STATEMENTS:**

The School Board adopted GASB 54 *Fund Balance Reporting and Governmental Fund Type Definitions* for the year ended June 30, 2011. GASB 54 requires the fund balance amounts to be reported within the fund balance categories as follows:

**Non-spendable:** Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

**Restricted:** Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Committed:** Fund balance that can only be used for specific purposes determined by the School Board's highest level of decision making authority. Committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action it employed to previously commit the funds. Committed fund balance is the result of either a policy of the School Board or motions were passed at a School Board meeting committing the funds. The motions passed are usually the result of budget revisions.

**Assigned:** Fund balance that is constrained by the School Board's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Board or Finance Committee.

**Unassigned:** Fund balance that is the residual classification for the general fund.

The School Board reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**O. INTERFUND ACTIVITY** Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

**P. SALES TAX** On January 21, 1978 the voters of Claiborne Parish approved the assessment of a one percent sales tax. The net revenues from the tax, which may be used for any school purpose, are used to supplement salaries and related benefits of school board employees. The tax is collected by the School Board and has no expiration date.

Claiborne Parish voters, on September 21, 1996 approved the assessment of a one percent sales tax, to be effective January 1, 1997. Net revenues from the tax are dedicated fifty percent to provide a source of funding for salaries and benefits for the employees of the school board and fifty percent for the general fund. The tax is collected by the School Board and expires in 2012.

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**Q. BUDGETS**

**General Budget Practices** The School Board follows these procedures in establishing the budgetary data reflected in the combined financial statements:

State statute requires budgets to be adopted for the general fund and all special revenue funds.

Each year prior to September, the Superintendent submits to the Board proposed annual budgets for the general fund and special revenue funds. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year-end.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the function level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the Board.

**Encumbrances** Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**Budget Basis of Accounting** The major governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are originally adopted or amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School Board approves budgets at the function level and management can transfer amounts between line items within a function.

**R. USE OF ESTIMATES** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - LEVIED TAXES** The School Board levies taxes on real and business personal property located within Claiborne Parish's boundaries. Property taxes are levied by the School Board on property values assessed by the Claiborne Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

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The Claiborne Parish Sheriff's Office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly.

Property Tax Calendar

Millage rates adopted	June 6, 2010
Levy date	January 1, 2010
Tax bills mailed	November 1, 2010
Due date	December 31, 2010
Lien date	January 1, 2011
Tax sale date – 2010 delinquent property	May 2011

Assessed values are established by the Claiborne Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value:

10%	land	15%	industrial improvements
15%	machinery	15%	commercial improvements
10%	residential improvements	25%	public service properties, excluding land

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed for the tax roll of January 1, 2008. Total assessed value was \$156,868,862 in calendar year 2010. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$20,045,849 of the assessed value in calendar year 2010.

State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the sheriff is required by the *Constitution of the State of Louisiana* to sell the least quantity of property necessary to settle the taxes and interest owed.

All property taxes are recorded in the general, special revenue maintenance fund and sinking fund. Revenues in such funds are recognized in the accounting period in which an enforceable legal claim arises. Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. The School Board uses the lien date to establish the enforceable legal claim date. No receivable has been recorded for 2011 property taxes because the lien date is subsequent to year end.

The tax roll is prepared by the parish tax assessor in November of each year. The collection of the 2011 property taxes occurs in December, and January and February of the next year. As a result, no property taxes receivable for 2010 taxes is included on the accompanying balance sheet because none is available within 60 days of the School Board's year-end.

Historically, virtually all ad valorem taxes receivable are collected since they are secured by property. Therefore, there is no allowance for uncollectible taxes.

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The following is a summary of authorized and levied (tax rate per \$1,000 Assessed Value) ad valorem taxes:

	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>	<u>Expiration Date</u>
<b>Parish-wide taxes:</b>			
Constitutional	5.00	5.16	Indefinite
Maintenance	5.44	5.02	2016
Maintenance	5.44	5.02	2016
<b>District Taxes</b>			
District No.1	4.25	4.06	2022
District No.11	3.60	3.16	2016
District No. 13	12.66	11.96	2022
District No. 26	10.00	9.25	2022
<b>Bond and Interest</b>			
District No. 11	Variable	14.10	2017
District No. 13	Variable	18.60	2022

**NOTE 3 - DEPOSITS AND INVESTMENTS** At June 30, 2011, the School Board had the following deposits:

**Interest Rate Risk:** The School Boards' policy does not address interest rate risk.

**Credit Risk:** The School Board invests in certificates of deposit, which do not have credit ratings. The School Board's policy does not address credit rate risk.

**Custodial Credit Risk-Deposits:** At year-end, the School Board's carrying amount of deposits was \$14,781,261 (including \$100,000 in certificate of deposits) and the bank balance was \$14,943,198. These deposits are reported as follows: Statement A- cash and cash equivalents, \$14,059,512, Statement A-investments, 100,000, and Statement G-cash and cash equivalents, \$621,749. Of the bank balance, \$518,552 was covered by federal depository insurance or by collateral held by the School Board's agent in the School Board's name. The remaining bank balance was collateralized with securities held by the pledging financial institution's trust department or agent but not in the School Board's name. Even though the pledged securities are considered uncollateralized under the provision of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds upon demand. The School Board's policy does not address custodial credit risk.

**NOTE 4 - RECEIVABLES** The balance of receivables at June 30, 2011, is shown below. The School Board expects to collect the full amount; therefore, no allowance for doubtful accounts has been established.

	<u>General</u>	<u>Title I</u>	<u>Maintenance</u>	<u>Special</u> <u>Education</u>	<u>Non-Major</u> <u>Governmental</u>	<u>Total</u>
<b>Intergovernmental - grants:</b>						
Federal	\$ -	\$ 240,894	\$ -	\$ 150,323	\$ 121,016	\$ 512,233
State	11,369	-	-	-	31,587	42,956
<b>Local sources:</b>						
Sales tax	290,088	-	-	-	-	290,088
Other	1,063	-	1,201	-	13	2,277
<b>Total</b>	<b>\$ 302,520</b>	<b>\$ 240,894</b>	<b>\$ 1,201</b>	<b>\$ 150,323</b>	<b>\$ 152,616</b>	<b>\$ 847,554</b>

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**NOTE 5 - CAPITAL ASSETS** Capital asset balances and activity for the year ended June 30, 2011 is as follows:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Ending</u>
Governmental activities				
Nondepreciable capital assets				
Land	\$ 496,279	\$ -	\$ -	\$ 496,279
Total nondepreciable capital assets	<u>496,279</u>	<u>-</u>	<u>-</u>	<u>496,279</u>
Depreciable capital assets				
Buildings	30,254,191	-	8,196	30,245,995
Furniture and equipment	4,640,764	6,995	353,279	4,294,480
Total depreciable capital assets	<u>34,894,955</u>	<u>6,995</u>	<u>361,475</u>	<u>34,540,475</u>
Less accumulated depreciation				
Buildings	9,417,591	685,852	52,097	10,051,346
Furniture and equipment	2,781,407	330,912	265,013	2,847,306
Total accumulated depreciation	<u>12,198,998</u>	<u>1,016,764</u>	<u>317,110</u>	<u>12,898,652</u>
Depreciable capital assets, net	<u>22,695,957</u>	<u>(1,009,769)</u>	<u>44,365</u>	<u>21,641,823</u>
Governmental activities				
Capital assets, net	<u>\$23,192,236</u>	<u>\$ (1,009,769)</u>	<u>\$ 44,365</u>	<u>\$22,138,102</u>

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 617,180
Special programs	7,887
Vocational educations programs	7,456
Other instructional programs	279
Student services	1,289
Instructional staff support	1,179
School administration	1,849
Business services	8,925
Plant services	73,406
Student transportation services	278,866
Food services	18,448
Total depreciation expense	<u>\$ 1,016,764</u>

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**NOTE 6 - RETIREMENT SYSTEMS**

**Plan description** Substantially all School Board employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems (PERS). Benefit provisions are ultimately approved and amended by the Louisiana Legislature.

Participation in the Teachers' Retirement System is divided into two plans - the Teachers' Regular Plan and the Teachers' Plan A. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers' Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the system.

With respect to the Teachers' Retirement System Regular Plan, normal retirement is at age 60 with ten years of service, or at any age with 20 years of service. The formula for annual maximum retirement benefits is generally 2% (with less than 25 years of service) or 2.5% (with 25 or more years of service) times the years of creditable service times the average salary of the 36 highest successive months (plus \$300 applicable to persons becoming members prior to July 1, 1986).

Under the Teachers' Retirement System Plan A, normal retirement is generally at any age with 30 or more years of creditable service, at age 55 with at least 25 years of creditable service and at age 60 with at least ten years of creditable service. The retirement benefit formula is generally three percent times the years of creditable service times the average salary of the 36 highest successive months plus \$24 per year of service.

Employees participating in the School Employees' Retirement System are eligible for normal retirement after 30 years of service, or after 25 years of service at age 55 or after ten years of service at age 60. The maximum retirement allowance is computed at 2.5% times the highest 36 months of average salary, times the years of service plus a supplement of \$2.00 per month times the years of service.

Both TRS and LSERS issue annual financial reports. The reports can be obtained by telephoning or writing to the following:

Teachers' Retirement System of Louisiana  
Post Office Box 94123  
Baton Rouge, Louisiana 70804-9123  
(225) 925-6446

Louisiana School Employees' Retirement System  
Post Office Box 44516  
Baton Rouge, Louisiana 70804  
(225) 925-6484

**Funding Policy** Each system is administered and controlled at the state level by a separate board of trustees, with contribution rates approved and amended by the Louisiana Legislature. Benefits of the systems are funded by employee and employer contributions. Benefits granted by the retirement systems are guaranteed by the state of Louisiana under provisions of the Louisiana Constitution of 1974. The School Board's employer contribution for the TRS, as provided by state law, is funded by deductions from local ad valorem taxes, and by remittances from the School Board. For the LSERS, the School Board's employer contribution is funded through annual appropriations.

In addition, the employer does not remit to the Teachers' Retirement System, Regular Plan or Plan A, the employer's contribution for the professional improvement program (PIP) portion of payroll. The PIP contribution is made directly to the Retirement System by the state of Louisiana.

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Contribution rates (as a percentage of covered salaries) for active plan members as established by the Louisiana Legislature for the year ended June 30, 2011, are as follows:

	<u>Employee</u>	<u>Employer</u>
Louisiana Teachers' Retirement System:		
Regular	8.00%	20.20%
Plan A	9.10%	20.20%
Louisiana School Employees' Retirement System	7.50%	24.30%

Total covered payroll of the School Board for TRS - Regular Plan, TRS - Plan A, and LSERS for the year ended June 30, 2011, amounted to \$12,393,742, and \$1,034,735, respectively. The employer contributed 100% of the annual required contribution for all three years. Employer contributions for the year ended June 30, 2011, and each of the two preceding years are as follows:

<u>Fiscal Year Ended</u>		<u>TRS</u>		<u>LSERS</u>
June 30, 2009	\$	1,970,277	\$	183,913
June 30, 2010		1,936,754		186,433
June 30, 2011		2,503,538		255,441

**NOTE 7 - OTHER POST EMPLOYMENT BENEFITS**

The plan is currently financed on a "pay as you go basis", with the School Board contributing \$1,198,151 for 191 retirees for the year ended June 30, 2011.

**Annual Other Post Employment Benefit Cost and Liability** - The School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45, which was implemented for the year ended June 30, 2009. The ARC represents a level of funding that, if paid on an ongoing basis, would cover normal cost each year and amortize any unfunded actuarial liabilities (UAL) over a period of thirty years. A 30 year amortization period (the maximum amortization period allowed by GASB 45) was used for post employment benefits. The total ARC for fiscal year 2011 is \$2,314,190 as set forth below:

Normal Cost	\$	761,869
30-year UAL amortization amount		1,552,321
Annual required contribution (ARC)	\$	2,314,190

The required schedule of funding progress immediately following the notes presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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The following table presents the School Board's OPEB Obligation for fiscal year 2011, 2010, and 2009:

	2011	2010	2009
Beginning Net OPEB Obligation July 1	\$ 1,620,628	\$ 823,053	None
Annual required contribution	2,314,190	1,840,159	\$ 1,840,159
Interest on prior year Net OPEB Obligation	64,825	73,607	73,607
Adjustment to ARC	(97,259)	-	-
Annual OPEB Cost	\$ 2,281,756	\$ 1,913,766	\$ 1,913,766
Less: current year retiree premiums	1,198,151	1,116,191	1,090,713
Increase in Net OPEB Obligation	1,083,605	797,575	823,053
Ending Net OPEB Obligation at June 30	\$ 2,704,233	\$ 1,620,628	\$ 823,053

Utilizing the pay as you go method, the School Board contributed 52% of the annual post employment benefits cost during 2011, 58% for 2010, and 57% for 2009.

**Funded Status and Funding Progress** - Since the plan is not funded, the School Board's entire actuarial accrued liability of \$25,866,440 was unfunded.

The funded status of the plan, as determined by an actuary as of July 1, 2010, was as follows:

Actuarial accrued liability (AAL)	\$ 25,866,440
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 25,866,440</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll	\$ 14,272,521
UAAL as a percentage of covered payroll	181.23%

**Actuarial Methods and Assumptions** - Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities consistent with the long-term perspective of the calculations.

In the July 1, 2010, Claiborne Parish School Board actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4% rate of return on investments. The expected rate on increase in healthcare costs was based on Pre-Medicare and Medicare eligible graduated down to an ultimate annual rate of 4%. The RP 2000 system table with floating Scale AA was used in making actuarial assumptions in regards to mortality rates.

The remaining amortization period at June 30, 2011 for other post employment benefits (OPEB) was twenty-seven years. The level dollar amortization method was used.

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**8 - ACCOUNTS, SALARIES, AND OTHER PAYABLES** Payables at year-end are as follows:

	General	Title I	Maintenance Fund	School Lunch	Special Education	Non-Major Governmental	Total
Salaries	\$ 2,333,721	\$ 65,995	\$ -	\$ 75,803	\$ 50,207	\$ 15,256	\$ 2,540,982
Accounts	74,854	33	36,612	464	-	422	112,385
Total	<u>\$ 2,408,575</u>	<u>\$ 66,028</u>	<u>\$ 36,612</u>	<u>\$ 76,267</u>	<u>\$ 50,207</u>	<u>\$ 15,678</u>	<u>\$ 2,653,367</u>

**NOTE 9 - COMPENSATED ABSENCES** At June 30, 2011, employees of the School Board have accumulated and vested \$1,038,900 of employee leave benefits, including \$18,732 of salary-related benefits. These employee leave benefits are computed in accordance with GASB Codification Section C60.

**NOTE 10 - AGENCY FUND DEPOSITS DUE OTHERS** A summary of changes in agency fund deposits due others for the year follows:

	Balance Beginning	Additions	Reductions	Balance Ending
Agency funds:				
Sales tax fund	\$ 436,446	\$ 5,345,508	\$ 5,244,314	\$ 537,640
School activities fund	628,200	711,452	717,903	621,749
Total	<u>\$ 1,064,646</u>	<u>\$ 6,056,960</u>	<u>\$ 5,962,217</u>	<u>\$ 1,159,389</u>

**Sales Tax Collections and Distributions:**

Collections	\$ 5,345,508
Distributions:	
School Board	2,823,293
Police Jury	686,481
Town of Homer	940,612
Town of Haynesville	478,921
Junction City	23,837
Water Shed	173,316
Homer Recreation	18,986
Homer Police	37,973
Collection Fees	60,895

**Claiborne Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2011**

**NOTE 11 - LONG-TERM LIABILITIES** The following is a summary of the long-term obligation transactions for the year:

	Beginning Balance	Additions	Deletions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds Payable:					
Qualified zone academy bond -2001A	\$ 150,001	\$ -	\$ 27,272	\$ 122,729	\$ 27,273
Qualified zone academy bond -2005	1,046,305	-	165,725	880,580	165,615
General obligation bonds	11,585,000	8,865,000	11,740,000	8,710,000	550,000
OPEB liability	1,620,628	2,281,756	1,198,151	2,704,233	-
Claims Payable	11,641	59,879	32,434	39,086	39,086
Compensated absences	1,026,828	1,310,626	1,298,554	1,038,900	1,038,900
Governmental Activities					
Long-term liabilities	<u>\$15,440,403</u>	<u>\$ 12,517,261</u>	<u>\$ 14,462,136</u>	<u>\$13,495,528</u>	<u>\$1,820,874</u>

Payments on the general obligation bonds payable that pertain to the School Board's governmental activities are made by debt service funds. The compensated absences liability attributable to the governmental activities will be liquidated by several of the School Board's governmental funds.

	Issue Date	Original Issue	Interest Rate	Final Payment Due	Interest to Maturity	Principal Outstanding
District 11 Refunding	7/15/2010	\$3,905,000	2.00-3.125	2018	\$ 388,537	\$ 3,750,000
District 13 Refunding	12/15/2010	4,960,000	2.68	2022	898,873	4,960,000
Total general obligation bonds					<u>\$ 1,287,410</u>	<u>\$ 8,710,000</u>

In February 2002, the School Board received \$375,000 from Qualified Zone Academy Bonds and also, in December, 2005, the School Board received an additional \$1,635,000 in Qualified Zone Academy Bonds. The Qualified Zone Academy Bond Program is a federal program offered to school districts to acquire interest-free debt for selected projects. The federal government covers all the interest on the bonds. QZAB payments are made by the special revenue maintenance fund.

**Claiborne Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2011**

All principal and interest requirements on general obligation bonds are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At June 30, 2011, the School Board has accumulated \$1,635,919 in the debt service funds for future debt requirements. The notes and bonds are due as follows:

Year Ending June 30,	<u>QZAB 2001A</u>	<u>QZAB 2005</u>	<u>General Obligation Bonds</u>		Total Payments
	Principal Payments	Principal Payments	Principal Payments	Interest Payments	
2012	\$ 27,273	\$ 165,615	\$ 550,000	\$ 228,591	\$ 971,479
2013	27,273	173,697	1,000,000	217,591	1,418,561
2014	27,273	182,174	1,025,000	194,667	1,429,114
2015	27,273	191,064	1,060,000	171,175	1,449,512
2016	13,637	168,030	1,095,000	140,831	1,417,498
2017-2021	-	-	3,410,000	319,281	3,729,281
2022	-	-	570,000	15,274	585,274
<b>Total</b>	<b>\$ 122,729</b>	<b>\$ 880,580</b>	<b>\$ 8,710,000</b>	<b>\$ 1,287,410</b>	<b>\$ 11,000,719</b>

In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 50 percent of the assessed value of taxable property. At June 30, 2011, the statutory limit was \$78,434,431 and outstanding net bonded debt totaled \$7,074,081.

Long term debt is paid by the debt service funds. The compensated absences liability attributable to the governmental activities will be liquidated 100% by the general fund.

**Refunding** The School Board issued \$8,865,000 of general obligation bonds and paid \$2,250,000 out of debt service reserves for an advance refunding of \$10,830,000 of general obligation bonds. The refunding was undertaken to reduce total future debt service payments. Proceeds from the issuance of the new general obligation bonds were invested in U.S. Treasury obligations that together with interest earned thereon, will provide amounts sufficient for payment of all principal and interest on the refunded bonds on each of their respective payment dates. The District 11 general obligation bonds were called March 1, 2011 while the District 13 general obligation bonds are callable in fiscal year 2012. The refundings resulted in an economic benefit of \$378,617 and a reduction of \$1,234,822 in future debt service payments. At June 30, 2011 the outstanding balance on all bonds considered defeased is \$3,615,000.

**NOTE 12 - INTERFUND ASSETS (FFS LEVEL ONLY)**

**Interfund Receivable/Payable:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Title 1	\$ 174,866
	Special Education	100,116
	Non-Major Governmental	283,932
<b>Total</b>		<b>\$ 558,914</b>

The purpose of the interfund assets/liabilities was to cover current-year expenditures on cost reimbursement programs until the reimbursement requests are received.

**Claiborne Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2011**

**NOTE 13 - INTERFUND TRANSFERS (FFS LEVEL ONLY)**

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 180,979	\$ 104,960
Maintenance	13,012	-
School Lunch	111,948	20,000
Non major	-	180,979
Total	<u>\$ 305,939</u>	<u>\$ 305,939</u>

The purpose of interfund transfers was for the payment of sales tax salary supplements. The general fund transferred \$111,948 to School Lunch to keep that fund from having a deficit. The fund balance of the Medicaid fund was transferred to the general fund because the expenditures are paid by the general fund.

**NOTE 14 - LITIGATION AND CONTINGENCIES**

**Litigation** At June 30, 2011, the School Board was involved in various litigations. It is the opinion of legal counsel for the School Board that ultimate resolution of these lawsuits would not materially affect the financial statements. A sales tax claim has been filed by a vendor claiming that sales tax should not have been paid by the vendor. The School Board plans to vigorously contest the case and the probable outcome cannot be determined. No liability has been recorded for this claim.

**Grant Disallowances** The School Board participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. School Board management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

**Tax Arbitrage Rebate** Under the Tax Reform Act of 1986, interest earned on the debt proceeds in excess of interest expense prior to the disbursement of the proceeds must be rebated to the Internal Revenue Service (IRS). Management believes there is no tax arbitrage rebate liability at year end.

**NOTE 15 - RISK MANAGEMENT** The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. A risk management program for workers' compensation was established by the School Board several years ago. The general fund pays claims, claim reserves, and administrative costs of the program. The School Board has contracted with a third party administrator to handle all workers' compensation claims. The School Board maintains stop loss coverage with an insurance company for individual claims in excess of \$250,000 and for total claims that exceed \$1,000,000 in a three year period.

Changes in the claims amount for the three years ended June 30, 2011 were as follows:

<u>Years Ended June 30,</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Benefit Payment and Claims</u>	<u>Ending of Fiscal Year Liability</u>
2008-2009	\$ 1,937	\$ 34,506	\$ 22,627	\$ 13,816
2009-2010	13,816	43,291	45,466	11,641
2010-2011	11,641	59,879	32,434	39,086

**Claiborne Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2011**

Claims payable of \$39,086 as of June 30, 2011, has been accrued as a liability. The liability at June 30, 2011, was provided by the third-party administrator. The liability does not include incremental costs.

The School Board continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 16 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES** On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third-party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for these on-behalf payments.

The State of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement System of Louisiana on behalf of the School Board in the amount of \$5,140. This amount was recognized as state revenue with a corresponding expenditure in the applicable fund from which the salary was paid.

**NOTE 17 - ECONOMIC DEPENDENCY** Statement of Financial Accounting Standard (SFAS) No. 14 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entity's revenues. The Minimum Foundation Funding provided by the state to all public school systems in Louisiana is primarily based on October 1 student count. The state provided \$13,039,376 to the School Board, which represents approximately 52% of the School Board's total revenue for the year.

**NOTE 18 - NET ASSETS** The following are details of the fund balance classifications.

	General	Maintenance Fund	School Lunch	District 11 Debt Service	Other Funds	Total
Non spendable:						
Inventory and prepaid items	\$ -	\$ -	\$ 31,134	\$ -	\$ -	\$ 31,134
Restricted for:						
Worker's compensation reserve	100,000	-	-	-	-	100,000
Salaries and Benefits	468,472	-	-	-	-	468,472
Maintenance	-	2,677,923	-	-	-	2,677,923
Debt service	-	-	-	847,447	788,472	1,635,919
Committed to:						
Contingencies	562,098	-	-	-	-	562,098
Salaries and Benefits	3,596,072	-	-	-	-	3,596,072
School construction	-	-	-	-	2,549	2,549
Unassigned	3,354,645	-	(10,598)	-	-	3,344,047
<b>Total</b>	<b>\$8,081,287</b>	<b>\$ 2,677,923</b>	<b>\$ 20,536</b>	<b>\$ 847,447</b>	<b>\$ 791,021</b>	<b>\$ 12,418,214</b>

**Claiborne Parish School Board**

**REQUIRED SUPPLEMENTAL INFORMATION**

**Claiborne Parish School Board**

**SCHEDULE OF FUNDING PROGRESS FOR OTHER POST EMPLOYMENT BENEFIT PLAN  
June 30, 2011**

<u>Fiscal Year End</u>	<u>Actuarial Valuation Date</u>	<u>(a) Actuarial Value of Assets</u>	<u>(b) Actuarial Accrued Liability (AAL)</u>	<u>(b-a) Unfunded AAL (UAAL)</u>	<u>(a/b) Funded Ratio</u>	<u>(c) Covered Payroll</u>	<u>(b-a/c) UAAL as a Percentage of Covered Payroll</u>
6/30/2009	7/1/2008	\$ -	\$ 22,536,998	\$ 22,536,998	0%	\$ 14,878,522	151.47%
6/30/2010	7/1/2008	-	22,536,998	22,536,998	0%	14,773,611	152.55%
6/30/2011	7/1/2010	-	25,866,440	25,866,440	0%	14,272,521	181.23%

**Claiborne Parish School Board**

**Budgetary Comparison Schedules**

**General Fund and Major Special Revenue Funds With Legally Adopted Annual Budgets**

**GENERAL FUND** The general fund accounts for all activities of the School Board except those that are accounted for in other funds.

**TITLE I** Title I improves the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency and improve achievement in basic and more advanced skills. It is designed primarily to provide instructional activities to educationally deprived children that reside in low-income areas who have been selected on the basis of a needs assessment. These services supplement, not supplant, those normally provided by state and local educational agencies.

**MAINTENANCE FUNDS** The maintenance funds account for the proceeds of ad valorem taxes levied to maintain and improve school facilities in the parish. The Parish wide Maintenance Fund is financed by a Parish wide ad valorem tax levy to provide additional support to operate and maintain all school facilities in the parish. Districts No. 11, No. 13, No. 16 and No. 26, Maintenance Funds are financed by an ad valorem tax levy for each district, which provides additional funds to operate and maintain school facilities in the respective districts.

**SCHOOL LUNCH** This program assists school boards through cash grants and food donations in providing a nutritious breakfast and lunch service for school students and encourages the domestic consumption of nutritious agricultural commodities.

**SPECIAL EDUCATION** This program was designed to provide grants to states to assist them in providing a free appropriate education to all children with exceptionalities.

**CLAIBORNE PARISH SCHOOL BOARD**

**GENERAL FUND  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2011**

Exhibit 1-1

	<u>BUDGETED ORIGINAL</u>	<u>AMOUNTS FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
BUDGETARY FUND BALANCES, BEGINNING	\$ 7,861,647	\$ 8,802,323	\$ 8,802,323	\$ 0
Resources (inflows)				
Local sources:				
Taxes:				
Ad valorem	1,408,000	1,361,772	1,489,249	127,477
Sales and use	3,100,000	2,600,000	2,825,687	225,687
Interest earnings	38,500	48,500	49,177	677
Other	222,036	242,314	193,541	(48,773)
State sources:				
Equalization	14,203,313	12,839,377	12,839,376	(1)
Other	340,998	261,065	246,692	(14,373)
Federal sources	49,500	40,796	40,798	2
Transfers from other funds	104,783	157,007	180,979	23,972
Amounts available for appropriations	<u>27,328,777</u>	<u>26,353,154</u>	<u>26,667,822</u>	<u>314,668</u>
Charges to appropriations (outflows)				
Instruction:				
Regular programs	9,000,543	8,383,582	8,239,392	144,190
Special programs	2,303,725	2,250,092	2,239,230	10,862
Other instructional programs	1,039,970	1,059,794	1,046,850	12,944
Support services:				
Student services	960,896	1,161,920	1,149,742	12,178
Instructional staff support	924,027	893,738	894,077	(339)
General administration	549,053	449,285	467,683	(18,398)
School administration	1,741,941	1,453,075	1,467,947	(14,872)
Business services	277,498	256,123	243,226	12,897
Plant services	1,234,028	1,425,788	1,312,727	113,061
Student transportation services	1,176,943	1,224,096	1,152,101	71,995
Central services	13,535	13,535	9,013	4,522
Food services	248,311	251,512	249,216	2,296
Community service programs	7,408	11,548	10,371	1,177
Capital Outlay	0	0	0	0
Transfers to other funds	0	0	104,960	(104,960)
Total charges to appropriations	<u>19,477,878</u>	<u>18,834,088</u>	<u>18,586,535</u>	<u>247,553</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 7,850,899</u>	<u>\$ 7,519,066</u>	<u>\$ 8,081,287</u>	<u>\$ 562,221</u>

**CLAIBORNE PARISH SCHOOL BOARD**

**TITLE 1  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2011**

Exhibit 1-2

	<b>BUDGETED</b>	<b>AMOUNTS</b>	<b>ACTUAL</b>	<b>VARIANCE WITH</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>FINAL BUDGET</b>
				<b>POSITIVE</b>
				<b>(NEGATIVE)</b>
<b>BUDGETARY FUND BALANCES, BEGINNING</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Resources (inflows)</b>				
Federal sources	1,562,428	1,562,428	1,518,406	(44,022)
Transfers from other funds	0	0	0	0
<b>Amounts available for appropriations</b>	<b>1,562,428</b>	<b>1,562,428</b>	<b>1,518,406</b>	<b>(44,022)</b>
<b>Charges to appropriations (outflows)</b>				
<b>Instruction:</b>				
Other instructional programs	1,175,634	1,175,634	1,120,759	54,875
<b>Support services:</b>				
Instructional staff support	283,876	283,876	290,373	(6,497)
General administration	88,678	88,678	86,408	2,270
Student transportation services	0	0	4,226	(4,226)
Community service programs	14,240	14,240	16,640	(2,400)
Transfers to other funds	0	0	0	0
<b>Total charges to appropriations</b>	<b>1,562,428</b>	<b>1,562,428</b>	<b>1,518,406</b>	<b>44,022</b>
<b>BUDGETARY FUND BALANCES, ENDING</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

CLAIBORNE PARISH SCHOOL BOARD

MAINTENANCE FUNDS  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2011

Exhibit 1-3

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 2,113,576	\$ 2,145,500	\$ 2,145,500	\$ 0
Resources (inflows)				
Local sources:				
Taxes:				
Ad valorem	1,328,300	1,211,000	1,308,733	97,733
Interest earnings	2,250	6,525	46,546	40,021
Other	0	48	220	172
State sources:				
Other	19,500	51,459	53,594	2,135
Transfers from other funds	15,854	13,015	13,012	(3)
Amounts available for appropriations	<u>3,479,480</u>	<u>3,427,547</u>	<u>3,567,605</u>	<u>140,058</u>
Charges to appropriations (outflows)				
Instruction:				
Regular programs	8,700	12,500	11,000	1,500
Other instructional programs	1,215	1,000	1,063	(63)
Support services:				
General administration	46,739	46,031	52,579	(6,548)
School administration	42,600	42,700	21,815	20,885
Business services	0	125	125	0
Plant services	655,638	674,668	510,985	163,683
Student transportation services	135,865	134,294	99,120	35,174
Capital Outlay	11,400	14,200	0	14,200
Debt services:				
Principal payments	149,573	159,564	192,995	(33,431)
Transfers to other funds	0	0	0	0
Total charges to appropriations	<u>1,051,730</u>	<u>1,085,082</u>	<u>889,682</u>	<u>195,400</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 2,427,750</u>	<u>\$ 2,342,465</u>	<u>\$ 2,677,923</u>	<u>\$ 335,458</u>

**CLAIBORNE PARISH SCHOOL BOARD**

**SCHOOL LUNCH  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2011**

Exhibit 1-4

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 101,085	\$ 10,185	\$ 10,185	\$ 0
Resources (inflows)				
Local sources:				
Interest earnings	800	800	463	\$ (337)
Food services	180,225	180,225	171,277	(8,948)
Other	0	0	0	0
State sources:				
Equalization	200,000	200,000	200,000	0
Federal sources	898,350	898,350	878,800	(19,550)
Transfers from other funds	116,963	116,963	111,948	(5,015)
Amounts available for appropriations	<u>1,497,423</u>	<u>1,406,523</u>	<u>1,372,673</u>	<u>(33,850)</u>
Charges to appropriations (outflows)				
Support services:				
Food services	1,396,229	1,396,229	1,332,137	64,092
Transfers to other funds	0	0	20,000	(20,000)
Total charges to appropriations	<u>1,396,229</u>	<u>1,396,229</u>	<u>1,352,137</u>	<u>44,092</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 101,194</u>	<u>\$ 10,294</u>	<u>\$ 20,536</u>	<u>\$ 10,242</u>

CLAIBORNE PARISH SCHOOL BOARD

SPECIAL EDUCATION  
 Budgetary Comparison Schedule  
 For the Year Ended June 30, 2011

Exhibit 1-5

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 0	\$ 0	\$ 0	\$ 0
Resources (inflows)				
Federal sources	1,073,164	1,183,687	868,493	(315,194)
Transfers from other funds	0	0	0	0
Amounts available for appropriations	1,073,164	1,183,687	868,493	(315,194)
Charges to appropriations (outflows)				
Instruction:				
Special programs	746,488	774,401	476,547	297,854
Support services:				
Student services	1,217	142,993	141,562	1,431
Instructional staff support	266,876	198,521	199,545	(1,024)
General administration	58,583	64,950	47,978	16,972
Business services	0	0	0	0
Plant services	0	2,822	2,861	(39)
Transfers to other funds	0	0	0	0
Total charges to appropriations	1,073,184	1,183,687	868,493	315,194
BUDGETARY FUND BALANCES, ENDING	\$ 0	\$ 0	\$ 0	\$ 0

**Claiborne Parish School Board**  
**Notes to the Budgetary Comparison Schedules**  
**For the Year Ended June 30, 2011**

**A. BUDGETS**

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the function level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the Board.

**Budget Basis of Accounting** The major governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are originally adopted or amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School Board approves budgets at the function level and management can transfer amounts between line items within a function.

**CLAIBORNE PARISH SCHOOL BOARD**

**Notes to the Budgetary Comparison Schedules  
For the Year Ended June 30, 2011**

**Note C - Budget to GAAP Reconciliation - Explanation of differences between budgetary inflows and outflows and GAAP revenues and expenditures**

	<u>GENERAL FUND</u>	<u>TITLE I</u>	<u>MAINTENANCE FUNDS</u>
<u>Sources/inflows of resources:</u>			
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 26,667,822	\$ 1,518,406	\$ 3,567,605
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(8,802,323)	0	(2,145,500)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(180,979)</u>	<u>0</u>	<u>(13,012)</u>
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>17,684,520</u>	<u>1,518,406</u>	<u>1,409,093</u>
<u>Uses/outflows of resources:</u>			
Actual amounts (budgetary basis) "Total charges to appropriations" from the Budgetary Comparison Schedule	18,586,535	1,518,406	889,682
Transfer to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(104,980)</u>	<u>0</u>	<u>0</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 18,481,575</u>	<u>\$ 1,518,406</u>	<u>\$ 889,682</u>

<u>SCHOOL LUNCH</u>	<u>SPECIAL EDUCATON</u>
\$ 1,372,673	\$ 868,493
(10,185)	0
<u>(111,948)</u>	<u>0</u>
<u>1,250,540</u>	<u>868,493</u>
1,352,137	868,493
<u>(20,000)</u>	<u>0</u>
<u>\$ 1,332,137</u>	<u>\$ 868,493</u>

**Claiborne Parish School Board**

**SUPPLEMENTAL INFORMATION:  
COMBINING NONMAJOR GOVERNMENTAL  
FUNDS**

**CLAIBORNE PARISH SCHOOL BOARD**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Balance Sheet - By Fund Type**  
**June 30, 2011**

Exhibit 2

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS FUND - DISTRICT 13	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 151,706	\$ 788,459	\$ 2,549	\$ 942,714
Receivables	152,603	13	0	152,616
Interfund receivables	0	0	0	0
<b>TOTAL ASSETS</b>	<b>304,309</b>	<b>788,472</b>	<b>2,549</b>	<b>1,095,330</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	15,678	0	0	15,678
Interfund payables	283,932	0	0	283,932
Deferred revenue	4,699	0	0	4,699
<b>Total Liabilities</b>	<b>304,309</b>	<b>0</b>	<b>0</b>	<b>304,309</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	0	788,472	0	788,472
Committed	0	0	2,549	2,549
Assigned	0	0	0	0
<b>Total Fund Balances</b>	<b>0</b>	<b>788,472</b>	<b>2,549</b>	<b>791,021</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 304,309</b>	<b>\$ 788,472</b>	<b>\$ 2,549</b>	<b>\$ 1,095,330</b>

CLAIBORNE PARISH SCHOOL BOARD

NONMAJOR GOVERNMENTAL FUNDS  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - By Fund Type  
 For the Year Ended June 30, 2011

Exhibit 3

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS DISTRICT 13	TOTAL
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 0	\$ 587,194	\$ 0	\$ 587,194
Interest earnings	0	4,792	12	4,804
Other	55,714	0	0	55,714
Federal sources	990,501	0	0	990,501
<b>Total Revenues</b>	<b>1,046,215</b>	<b>591,986</b>	<b>12</b>	<b>1,638,213</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	721,415	0	0	721,415
Special programs	80,106	0	0	80,106
Other instructional programs	82,809	0	0	82,809
Support services:				
Student services	5,697	0	0	5,697
Instructional staff support	126,336	0	0	126,336
General administration	38,178	20,781	0	58,959
Business services	0	0	0	0
Plant services	431	0	0	431
Student transportation services	352	0	0	352
Debt service:				
Principal retirement	0	380,000	0	380,000
Interest and bank charges	0	173,492	0	173,492
<b>Total Expenditures</b>	<b>1,055,324</b>	<b>574,273</b>	<b>0</b>	<b>1,629,597</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(9,109)</b>	<b>17,713</b>	<b>12</b>	<b>8,616</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(180,979)	0	0	(180,979)
Proceeds from bond refinancing	0	4,960,000	0	4,960,000
Payments to escrow agent	0	(5,610,000)	0	(5,610,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(180,979)</b>	<b>(650,000)</b>	<b>0</b>	<b>(830,979)</b>
<b>Net Changes in Fund Balances</b>	<b>(190,088)</b>	<b>(632,287)</b>	<b>12</b>	<b>(822,363)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>190,088</b>	<b>1,420,759</b>	<b>2,537</b>	<b>1,613,384</b>
<b>FUND BALANCES - ENDING</b>	<b>0</b>	<b>\$ 788,472</b>	<b>\$ 2,549</b>	<b>\$ 791,021</b>

**DeSoto Parish School Board  
Mansfield, Louisiana  
Nonmajor Special Revenue Funds**

**TITLE II** This program provides funds to the school board for projects that are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer learning, and foreign languages and to increase the accessibility of such instruction to all students.

**TITLE V** This program provides funds to the school board to a) assist local educational reform efforts, b) to support efforts to accomplish the National Education Goals, c) to implement promising educational reform programs, d) to provide a continuing source of innovation and educational improvement, including support for library services and instructional and media materials, and e) to meet the special educational needs of at-risk and high cost students.

**DRUG-FREE SCHOOLS** This program provides funds to the school board for the establishment, operation, and improvement of local programs of drug abuse prevention, early intervention, rehabilitation referral, and education in elementary and secondary schools.

**VOCATIONAL EDUCATION** This program was designed to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving education programs leading to academic and occupational skills needed to work in a technologically advanced society.

**MEDICAID** This fund accounts for federal and state programs that provide financial assistance and related services to handicapped students.

**PRESCHOOL** This fund is designed to provide grants to assist states in providing free appropriate public education to preschool children with exceptionalities age three through five years.

**SUCCESS INSITE** This fund accounts for funds received from Louisiana Department of Health and Hospitals to provide Mental Health Service to qualified students in the parish.

**HOMELESS** The objectives of this program are to ensure that all homeless children and youth have equal access to the same free, appropriate public education available to other children.

**EDUCATION JOBS FUND** To provide funds to states to assist local educational agencies in saving or creating education jobs during the 2010-11 school year.

CLAIBORNE PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2011

	TITLE II	TITLE V	DRUG FREE SCHOOLS	VOCATIONAL EDUCATION
<b>ASSETS</b>				
Cash and cash equivalents	\$ 0	\$ 0	\$ 0	\$ 107
Receivables	40,852	64,160	1,291	732
Interfund receivables	0	0	0	0
<b>TOTAL ASSETS</b>	<b>40,852</b>	<b>64,160</b>	<b>1,291</b>	<b>839</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	13,097	0	0	374
Interfund payables	27,755	64,160	1,291	0
Deferred revenue	0	0	0	465
<b>Total Liabilities</b>	<b>40,852</b>	<b>64,160</b>	<b>1,291</b>	<b>839</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 40,852</b>	<b>\$ 64,160</b>	<b>\$ 1,291</b>	<b>\$ 839</b>

Exhibit 4

MEDICAID	PRESCHOOL	SUCCESS INSITE	HOMELESS	EDUCATION JOBS	TOTAL
\$ 151,599	\$ 0	\$ 0	\$ 0	\$ 0	\$ 151,706
31,587	13,981	0	0	0	152,603
0	0	0	0	0	0
<u>183,186</u>	<u>13,981</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>304,309</u>
2,207	0	0	0	0	15,678
180,979	9,747	0	0	0	283,932
0	4,234	0	0	0	4,699
<u>183,186</u>	<u>13,981</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>304,309</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 183,186</u>	<u>\$ 13,981</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 304,309</u>

**CLAIBORNE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2011**

	<u>TITLE II</u>	<u>TITLE V</u>	<u>DRUG FREE SCHOOLS</u>	<u>VOCATIONAL EDUCATION</u>
<b>REVENUES</b>				
Local sources:				
Interest earnings	\$ 0	\$ 0	\$ 0	\$ 0
Other	0	0	0	0
State sources:				
Other	0	0	0	0
Federal sources	<u>253,052</u>	<u>64,160</u>	<u>5,131</u>	<u>25,505</u>
<b>Total Revenues</b>	<u>253,052</u>	<u>64,160</u>	<u>5,131</u>	<u>25,505</u>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	116,482	0	0	0
Special programs	0	0	0	0
Other instructional programs	0	42,602	0	22,302
Support services:				
Student services	0	0	5,030	0
Instructional staff support	122,133	0	0	3,203
General administration	14,437	21,558	101	0
Business services	0	0	0	0
Plant services	0	0	0	0
Student transportation services	0	0	0	0
<b>Total Expenditures</b>	<u>253,052</u>	<u>64,160</u>	<u>5,131</u>	<u>25,505</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCES - BEGINNING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Exhibit 5

MEDICAID	PRESCHOOL	SUCCESS INSITE	HOMELESS	EDUCATION JOBS	TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
55,714	0	0	0	0	55,714
0	0	0	0	0	0
0	37,010	0	710	604,933	990,501
55,714	37,010	0	710	604,933	1,046,215
0	0	0	0	604,933	721,415
46,530	33,576	0	0	0	80,106
0	0	17,195	710	0	82,809
667	0	0	0	0	5,697
0	1,000	0	0	0	126,336
0	2,082	0	0	0	38,178
0	0	0	0	0	0
431	0	0	0	0	431
0	352	0	0	0	352
47,628	37,010	17,195	710	604,933	1,055,324
8,086	0	(17,195)	0	0	(9,109)
(180,979)	0	0	0	0	(180,979)
(180,979)	0	0	0	0	(180,979)
(172,893)	0	(17,195)	0	0	(190,088)
172,893	0	17,195	0	0	190,088
0	0	0	0	0	0

**Claiborne Parish School Board  
Agency Funds**

**SCHOOL ACTIVITIES FUND** The activities of the various individual school accounts are accounted for in the school activities agency fund. While the accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

**SALES TAX FUND** The sales tax fund accounts for monies collected on behalf of the other taxing authorities in Claiborne Parish. Upon receipt of sales tax returns and monies, the School Board remits a check to the other authorities monthly.

**CLAIBORNE PARISH SCHOOL BOARD**

**AGENCY FUNDS  
Statement of Changes in Fiduciary Assets and Liabilities  
For the Year Ended June 30, 2011**

Exhibit 6

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
		<b>*****SCHOOL ACTIVITIES*****</b>		
<b>ASSETS</b>				
Cash and cash equivalents	\$ 628,200	\$ 711,452	\$ 717,903	\$ 621,749
	<u>628,200</u>	<u>711,452</u>	<u>717,903</u>	<u>621,749</u>
<b>LIABILITIES</b>				
Deposits due others	<u>628,200</u>	<u>711,452</u>	<u>717,903</u>	<u>621,749</u>
	<u>628,200</u>	<u>711,452</u>	<u>717,903</u>	<u>621,749</u>
		<b>*****SALES TAX*****</b>		
<b>ASSETS</b>				
Cash and cash equivalents	0	5,244,314	5,244,314	0
Accounts receivable	436,446	101,194	0	537,640
	<u>436,446</u>	<u>5,345,508</u>	<u>5,244,314</u>	<u>537,640</u>
<b>LIABILITIES</b>				
Deposits due others	<u>436,446</u>	<u>5,345,508</u>	<u>5,244,314</u>	<u>537,640</u>
	<u>436,446</u>	<u>5,345,508</u>	<u>5,244,314</u>	<u>537,640</u>
		<b>*****TOTAL*****</b>		
<b>ASSETS</b>				
Cash and cash equivalents	628,200	5,955,766	5,962,217	621,749
Accounts receivable	436,446	101,194	0	537,640
	<u>1,064,646</u>	<u>6,056,960</u>	<u>5,962,217</u>	<u>1,159,389</u>
<b>LIABILITIES</b>				
Deposits due others	<u>1,064,646</u>	<u>6,056,960</u>	<u>5,962,217</u>	<u>1,159,389</u>
	<u>\$ 1,064,646</u>	<u>\$ 6,056,960</u>	<u>\$ 5,962,217</u>	<u>\$ 1,159,389</u>

CLAIBORNE PARISH SCHOOL BOARD

SCHOOL ACTIVITIES AGENCY FUND  
 Schedule of Changes in Deposits Due Others  
 For the Year Ended June 30, 2011

Exhibit 7

SCHOOL	Balance, Beginning	Additions	Deductions	Balance, Ending
Athens High	\$ 20,724	\$ 40,396	\$ 42,945	\$ 18,175
Haynesville Elementary	60,516	51,949	48,496	63,969
Haynesville Junior/Senior High	201,738	207,166	199,393	209,511
Homer Elementary	146,582	107,927	108,832	145,677
Homer Junior High	76,952	38,338	47,463	67,827
Homer High	58,179	146,156	162,893	41,442
Summerfield High	63,509	119,520	107,881	75,148
Total	\$ 628,200	\$ 711,452	\$ 717,903	\$ 621,749

**CLAIBORNE PARISH SCHOOL BOARD**  
**SALES TAX AGENCY FUND -**  
**Schedule of Changes in Deposits Due Others**  
**For the Year Ended June 30, 2011**

Exhibit 8

DEPOSIT BALANCE AT BEGINNING OF YEAR	\$ <u>436,446</u>
ADDITIONS:	
Sales tax collections	<u>5,345,508</u>
SETTLEMENTS:	
School Board General Fund:	2,823,293
Fees for Audit of Sales Tax Vendors	0
Collection fees	60,895
Homer Recreation	18,986
Homer Police	37,973
Police Jury	686,481
Town of Homer	940,612
Town of Haynesville	478,921
Junction City	23,837
Water Shed	<u>173,316</u>
Total settlements	<u>5,244,314</u>
DEPOSIT BALANCE AT END OF YEAR	<u>\$ <u>537,640</u></u>

**Claiborne Parish School Board**



**Claiborne Parish School Board**

**OTHER SCHEDULES**

**CLAIBORNE PARISH SCHOOL BOARD**

**MAINTENANCE FUND ACCOUNTS  
Combining Balance Sheet  
June 30, 2011**

	<u>PARISHWIDE</u>	<u>ATHENS DISTRICT 1</u>	<u>HOMER DISTRICT 11</u>	<u>HAYNESVILLE DISTRICT 13</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,005,405	\$ 204,718	\$ 298,876	\$ 864,477
Investments	0	0	0	0
Receivables	1,193	0	0	8
Interfund receivables	0	0	0	0
<b>TOTAL ASSETS</b>	<u>1,006,598</u>	<u>204,718</u>	<u>298,876</u>	<u>864,485</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	13,906	0	12,909	7,956
Interfund payables	0	0	0	0
<b>Total Liabilities</b>	<u>13,906</u>	<u>0</u>	<u>12,909</u>	<u>7,956</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	992,692	204,718	285,967	856,529
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<u>992,692</u>	<u>204,718</u>	<u>285,967</u>	<u>856,529</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,006,598</u>	<u>\$ 204,718</u>	<u>\$ 298,876</u>	<u>\$ 864,485</u>

Exhibit 9

PINEVIEW DISTRICT 16	SUMMERFIELD DISTRICT 26	TOTAL
\$ 261,609	\$ 78,249	\$ 2,713,334
0	0	0
0	0	1,201
0	0	0
<u>261,609</u>	<u>78,249</u>	<u>2,714,535</u>
0	1,841	36,612
0	0	0
0	1,841	36,612
0	0	0
261,609	76,408	2,677,923
0	0	0
0	0	0
0	0	0
<u>261,609</u>	<u>76,408</u>	<u>2,677,923</u>
<u>\$ 261,609</u>	<u>\$ 78,249</u>	<u>\$ 2,714,535</u>

**CLAIBORNE PARISH SCHOOL BOARD**

**MAINTENANCE FUND ACCOUNTS**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended June 30, 2011**

	<u>PARISHWIDE</u>	<u>ATHENS DISTRICT 1</u>	<u>HOMER DISTRICT 11</u>	<u>HAYNESVILLE DISTRICT 13</u>
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 684,244	\$ 57,176	\$ 139,299	\$ 377,566
Interest earnings	4,942	872	390	38,709
Other	47	0	0	0
State sources:				
Other	22,156	0	4,298	27,140
<b>Total Revenues</b>	<b>711,389</b>	<b>58,048</b>	<b>143,987</b>	<b>443,415</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	11,000	0	0	0
Other instructional programs	1,063	0	0	0
Support services:				
General administration	23,857	3,375	4,816	16,571
School administration	21,815	0	0	0
Business services	125	0	0	0
Plant services	377,273	5,955	35,127	56,875
Student transportation services	99,120	0	0	0
Capital outlay	0	0	0	0
Debt service:				
Principal retirement	0	9,090	0	165,725
<b>Total Expenditures</b>	<b>534,253</b>	<b>18,420</b>	<b>39,943</b>	<b>239,171</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>177,136</b>	<b>39,628</b>	<b>104,044</b>	<b>204,244</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	13,012	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>13,012</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>190,148</b>	<b>39,628</b>	<b>104,044</b>	<b>204,244</b>
<b>FUND BALANCES - BEGINNING</b>	<b>802,544</b>	<b>165,090</b>	<b>181,923</b>	<b>652,285</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 992,692</b>	<b>\$ 204,718</b>	<b>\$ 285,967</b>	<b>\$ 856,529</b>

Exhibit 10

<u>PINEVIEW</u> <u>DISTRICT 16</u>	<u>SUMMERFIELD</u> <u>DISTRICT 26</u>	<u>TOTAL</u>
\$ 0	\$ 50,448	\$ 1,308,733
1,314	319	48,546
173	0	220
0	0	53,594
<u>1,487</u>	<u>50,767</u>	<u>1,409,093</u>
0	0	11,000
0	0	1,063
884	3,076	52,579
0	0	21,815
0	0	125
10,325	25,430	510,985
0	0	99,120
0	0	0
9,090	9,090	192,995
<u>20,299</u>	<u>37,596</u>	<u>889,682</u>
<u>(18,812)</u>	<u>13,171</u>	<u>519,411</u>
0	0	13,012
0	0	13,012
(18,812)	13,171	532,423
<u>280,421</u>	<u>63,237</u>	<u>2,145,500</u>
<u>\$ 261,609</u>	<u>\$ 76,408</u>	<u>\$ 2,677,923</u>

**Claiborne Parish School Board**

**Schedule of Compensation Paid Board Members  
As of and For the Year Ended June 30, 2011**

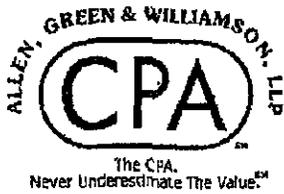
**Exhibit 11**

The schedule of compensation paid School Board members is in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the general fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation.

<u>Board Member</u>	<u>Amount</u>
William H. Maddox, President	\$ 4,800
Vera R. Walker Meadors, Vice President	4,800
Thomas F. Davidson	4,800
Stanley O. Edwards	4,000
E. Blake Hemphill	2,400
Danny Lee	4,800
Joe M. Lee	2,400
A. D. Williams	2,400
Ms. Yolanda Coleman	2,400
Almeter H. Willis	4,800
Linda Knox	2,400
Dr. Robert Haynes	800
Joey White	2,400
Stewart Griffin	2,400
Terry Willis	<u>2,400</u>
Total	<u>\$48,000</u>

**Claiborne Parish School Board**

**SINGLE AUDIT INFORMATION**



# ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

Board Members  
Claiborne Parish School Board  
Homer, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Claiborne Parish School Board, as of and for the year ended June 30, 2011, which collectively comprise the School Board's basic financial statements and have issued our report thereon December 2, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

Management of the School Board is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the School Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

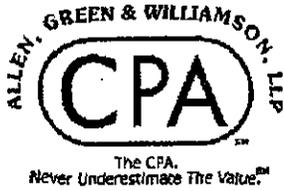
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Board, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this letter may be limited, under Louisiana Revised Statute 24:513 this letter is distributed by the Office of the Louisiana Legislative Auditor as a public document.

*Allen, Green + Williamson, LLP*  
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 2, 2011



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## **Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133**

### **Independent Auditors' Report**

Board Members  
Claiborne Parish School Board  
Homer, Louisiana

#### **Compliance**

We have audited the compliance of Claiborne Parish School Board with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The School Board's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the School Board's compliance with those requirements.

In our opinion, the School Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

#### **Internal Control Over Compliance**

The management of the School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the

auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weaknesses in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as described above.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the School Board as of and for the year ended June 30, 2011, and have issued our report thereon December 2, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the School Board's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this letter may be limited, under Louisiana Revised Statute 24:513 this letter is distributed by the Office of the Louisiana Legislative Auditor as a public document

*Allen, Green + Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 2, 2011

**Claiborne Parish School Board**  
**Schedule of Expenditures of Federal Awards**  
**As of and For the Year Ended June 30, 2011**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA Number	Pass-Through Grantor	Expenditures	
<b>FEDERAL AWARDS</b>				
United States Department of Agriculture				
Passed through Louisiana Department of Education:				
Child Nutrition Cluster:				
Cash Assistance:				
School Breakfast Program	10.553	NONE	\$ 235,458	
National School Lunch Program	10.555	NONE	577,527	
Non-cash Assistance - Commodities	10.555	NONE	<u>65,815</u>	\$ 878,800
Schools and Roads - Forestry	10.665	NONE		<u>40,798</u>
Total United States Department of Agriculture				919,598
United States Department of Education				
Passed Through Louisiana Department of Education:				
Title I Cluster:				
Title I Grants to Local Educational Agencies	84.010A	28-11-T1-14	1,326,817	
Title I Grants to Local Educational Agencies - ARRA	84.389	28-10-B1-14	<u>191,589</u>	1,518,406
Special Education Cluster:				
Grants to States (Part B)	84.027A	28-11-B1-14	551,832	
Preschool Grants	84.173A	28-11-P1-14	29,056	
IDEA B - ARRA	84.391	28-10-B1-14	316,661	
IDEA Preschool - ARRA	84.392	28-10-P1-14	<u>7,954</u>	905,503
Vocational Education:				
Basic Grants to States	84.048A	28-11-02-14		25,505
Rural Education Achievement Program	84.358B	28-11-RE-14		64,160
Homeless Youth - ARRA	84.387A	NONE		710
Education Jobs Fund - ARRA	84.410A	28-11-EJ-14	286,833	
		28-11-EM-14	<u>318,100</u>	604,933
Title IV (Safe and Drug Free Schools)	84.186A	28-10-70-14		5,131
Title II Part A Improving Teacher Quality	84.367A	28-11-50-14		<u>253,052</u>
Total United States Department of Education				<u>3,377,400</u>
<b>TOTAL FEDERAL AWARDS</b>				<u><u>\$ 4,296,998</u></u>

**Claiborne Parish School Board**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**As of and For the Year Ended June 30, 2011**

**NOTE 1 - GENERAL** The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Claiborne Parish School Board. The School Board reporting entity is defined in Note 1 to the School Board's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the schedule.

**NOTE 2 - BASIS OF ACCOUNTING** The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the School Board's basic financial statements.

**NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS** Federal awards revenues are reported in the School Board's basic financial statements as follows:

Major funds:	
General Fund	\$ 40,798
Title I	1,518,406
School Lunch	878,800
Special Education	868,493
Nonmajor Special revenue funds:	
Title II	253,052
Title V	64,160
Drug Free Schools	5,131
Vocational Education	25,505
Preschool	37,010
Homeless	710
Education Jobs	604,933
Total	<u>\$ 4,296,998</u>

**NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS** Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

**NOTE 5 - MATCHING REVENUES** For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**NOTE 6 - NONCASH PROGRAMS** The commodities received, which are noncash revenues, are valued using prices provided by the United States Department of Agriculture.

**Claiborne Parish School Board  
Schedule of Findings and Questioned Costs  
As of and For the Year Ended June 30, 2011**

**PART I - Summary of the auditors results**

**Financial Statement Audit**

- i. The type of audit report issued was unqualified.
- ii. There were no significant deficiencies required to be disclosed by Government Auditing Standards, issued by the Comptroller General of the United States of America.
- iii. There were no instances of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statements.

**Audit of Federal Awards**

- iv. There were no significant deficiencies required to be disclosed by OMB Circular A-133.
- v. The type of report the auditor issued on compliance for major programs was unqualified.
- vi. The audit disclosed no findings which the auditor is required to report under OMB Circular A-133, Section .510(a).
- vii. The major federal programs are:

Title 1 Cluster:

CFDA# 84.010A Title I Grants to Local Educational Agencies

CFDA# 84.389 Title I Grants to Local Educational Agencies-ARRA

Special Education Cluster:

CFDA# 84.027A Grants to States (Part B)

CFDA# 84.173A Preschool Grants

CFDA# 84.391 IDEA B-ARRA

CFDA# 84.392 Preschool-ARRA

CFDA#84.410A Education Jobs-ARRA

- viii. The dollar threshold used to distinguish between Type A and Type B programs as described in OMB Circular A-133, Section .520(b) was \$300,000.
- ix. The auditee does not qualify as a low-risk auditee under OMB Circular A-133, Section .530.

**Claiborne Parish School Board**

**OTHER INFORMATION**

**Claiborne Parish School Board  
Schedule of Prior Year Audit Findings  
As of and For the Year Ended June 30, 2011**

**Reference # and title:**            **10-F1**            **School Activity Funds**

**Origination date:** June 30, 2005.

**Entity-Wide or program /department specific:** This finding is specific to student activity funds.

**Condition:** Schools should follow the best practices stated in the Louisiana Legislative Auditor's School Accounting Procedures Manual.

There were three major areas that had lack of sufficient internal control:

- Ticket reconciliations for sporting events were not being performed.
- There was no audit trail where receipts of school funds could be traced to the accompanying bank deposit.
- Start up money for sporting events was being withheld from the gate receipts when deposit made.

**Corrective action taken:** The School Board has entered into a contract with an individual to provide internal auditing assistance for Claiborne Parish Schools.

**Reference # and title:**            **10-F2**            **Financial Reporting**

**Origination date:** June 30, 2010.

**Federal program and specific Federal award identification:** Title I, CFDA# 84.010 for award year 2010 and Special Education, CFDA# 84.027, CFDA# 84.173A, CFDA# 87.048A, CFDA# 84.391 for award year 2010.

**Condition:** Reports filed with the Louisiana Department of Education for federal programs should be accurate and reflect the proper requested information.

There were two sets of reports filed inaccurately as follows:

The Title I periodic expense report number 3 for the period ended March 31, 2010 was filed using quarterly financial data in the accumulated expenditures to date column instead of year to date cumulative data as requested on the reports.

The Special Education Maintenance of Effort report was filed using the wrong year AFR information. The AFR actual numbers should have been for the 2007-2008 fiscal year but the 2006-2007 AFR numbers were used instead.

**Corrective action taken:** A meeting was held with the affected persons and the Business Manager to clarify the procedures for completing the periodic expense report. The Business Manager and Superintendent discussed the periodic expense report and the data needed to complete said report.

**Claiborne Parish School Board**  
**Schedule of Prior Year Audit Findings**  
**As of and For the Year Ended June 30, 2011**

**Reference # and title:**           **10-F3**           **Procurement, Suspension and Debarment**

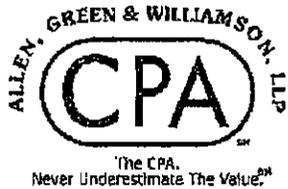
**Origination date:** June 30, 2009.

**Entity-Wide or program /department specific:** This finding is specific to the Title I and Special Education programs.

**Condition:** Recipients of federal grants are required to ensure that they do not make payments to vendors who are either suspended or debarred from receiving federal funds.

The Title I and Special Education programs did not have controls in place during the year to ensure that payments are not made to vendors who are either suspended or debarred.

**Corrective action taken:** The vendor list for Claiborne Parish Schools was reviewed. Periodic monitoring of the federal website for suspended or debarred vendors is conducted.



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### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members  
Claiborne Parish School Board  
Homer, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Claiborne Parish School Board, Homer, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the reports. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

#### *General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)*

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

Total General Fund Instructional Expenditures,  
Total General Fund Equipment Expenditures,  
Total Local Taxation Revenue,  
Total Local Earnings on Investment in Real Property,  
Total State Revenue in Lieu of Taxes,  
Nonpublic Textbook Revenue, and  
Nonpublic Transportation Revenue.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the Schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555)

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

Public Staff Data (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

**Comment:** Seven exceptions were noted as a result of applying agreed upon procedures. Three exceptions were noted in which the base salary per the assurance schedule did not agree to the personnel information because the base salary did not include payment for summer school. Two exceptions were noted in which the FTE was not adjusted for the increase in minutes due to the teachers working summer school. One exception was noted in which the FTE was less than one when per the personnel information the teacher worked the full year. One exception in which the FTE was one when per the personnel information the teacher had sick pay dockage because she had exceeded her sick leave days.

**Management's Response:** These were oversights in PEP and will be corrected in the future. We will closely monitor increase in FTE for the increase in time worked.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

*Class Size Characteristics (Schedule 6)*

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

**Comment:** Three exceptions were noted as a result of applying agreed upon procedures. In two instances, students were on the teacher's attendance documentation, but on another teacher's homeroom affidavit. In one instance, a student receiving services at home was listed on a teacher's homeroom affidavit. The student should have been coded as homebound.

**Management's Response:** First, to clarify, no students were "duplicated" in our student count. It is also important to note that attendance is recorded at each individual class period, which may or may not be a homeroom class.

According to our software vendor (jpams), our MFP student count for SIS comes from the student's enrollment record at each school on October 1<sup>st</sup>, not from individual class records. Even if a student were to be inadvertently schedule in two classes during the same period, they would still only have ONE enrollment record.

Due to a clerical error, the homebound student was not coded as such. However, this had no bearing on our student count.

*Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)*

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

*The Graduation Exit Exam for the 21st Century (Schedule 8)*

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

*The Iowa Tests (Schedule 9)*

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

This report is intended solely for the use of management of the Claiborne Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 2, 2011

**Schedule 1**

**CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana**

**General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2011**

	Column A	Column B
<b><u>General Fund Instructional and Equipment Expenditures</u></b>		
<b>General Fund Instructional Expenditures:</b>		
<b>Teacher and Student Interaction Activities:</b>		
Classroom Teacher Salaries	\$ 6,515,681.00	
Other Instructional Staff Activities	\$ 787,949.00	
Instructional Staff Employee Benefits	\$ 3,344,813.00	
Purchased Professional and Technical Services	\$ 18,133.00	
Instructional Materials and Supplies	\$ 176,818.00	
Instructional Equipment	\$ -	
<b>Total Teacher and Student Interaction Activities</b>		\$ 10,843,394.00
<b>Other Instructional Activities</b>	\$ 24,245.00	\$ 24,245.00
<b>Pupil Support Services</b>	\$ 967,756.00	
Less: Equipment for Pupil Support Services	\$ -	
<b>Net Pupil Support Services</b>		\$ 967,756.00
<b>Instructional Staff Services</b>	\$ 850,301.00	
Less: Equipment for Instructional Staff Services	\$ -	
<b>Net Instructional Staff Services</b>		\$ 850,301.00
<b>School Administration</b>	\$ 1,393,785.00	
Less: Equipment for School Administration	\$ -	
<b>Net School Administration</b>		\$ 1,393,785.00
<b>Total General Fund Instructional Expenditures (Total of Column B)</b>		<b>\$ 14,079,481.00</b>
<b>Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)</b>		<b>\$ 549.00</b>
<b><u>Certain Local Revenue Sources</u></b>		
<b>Local Taxation Revenue:</b>		
Constitutional Ad Valorem Taxes		\$ 703,326.00
Renewable Ad Valorem Tax		\$ 1,992,977.00
Debt Service Ad Valorem Tax		\$ 1,209,502.00
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		\$ 101,679.00
Sales and Use Taxes		\$ 2,825,686.00
<b>Total Local Taxation Revenue</b>		<b>\$ 6,833,170.00</b>
<b>Local Earnings on Investment in Real Property:</b>		
Earnings from 16th Section Property		\$ -
Earnings from Other Real Property		\$ 3,244.00
<b>Total Local Earnings on Investment in Real Property</b>		<b>\$ 3,244.00</b>
<b>State Revenue in Lieu of Taxes:</b>		
Revenue Sharing - Constitutional Tax		\$ 31,197.00
Revenue Sharing - Other Taxes		\$ 83,944.00
Revenue Sharing - Excess Portion		\$ -
Other Revenue in Lieu of Taxes		\$ -
<b>Total State Revenue in Lieu of Taxes</b>		<b>\$ 115,141.00</b>
<b>Nonpublic Textbook Revenue</b>		<b>\$ 6,099.00</b>
<b>Nonpublic Transportation Revenue</b>		<b>\$ -</b>

Schedule 2

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana

Education Levels of Public School Staff  
As of October 1, 2010

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.00%	0					
Bachelor's Degree	1372	60.60%	3	1.60%	185	0.99%		
Master's Degree	3	16.52%			5	2.66%		
Master's Degree + 30	2508	13.37%			6	3.20%		
Specialist in Education		0.00%				0.00%		
Ph. D. or Ed. D.	2	1.07%				0.00%		
<b>Total</b>	<b>1718</b>	<b>91.55%</b>	<b>3</b>	<b>1.60%</b>	<b>1285</b>	<b>6.85%</b>	<b>0</b>	<b>0</b>

**Schedule 3**

**CLAIBORNE PARISH SCHOOL BOARD**  
Homer, Louisiana

**Number and Type of Public Schools**  
For the Year Ended June 30, 2011

Type	Number
Elementary	2
Middle/Jr. High	1
Secondary	1
Combination	4
<b>Total</b>	<b>8</b>

Note: Schools opened or closed during the fiscal year are included in this schedule.

Schedule 4

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers  
As of October 1, 2010

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals			1.00	0.93	0.92	1.00	1.00	4.86
Principals					4.00		4.00	8.00
Classroom Teachers	22.00	17.00	40.00	32.07	17.08	15.08	31.57	174.80
Total	22.00	17.00	41.00	33.00	22.00	16.08	36.57	187.65

Schedule 5

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana

Public School Staff Data: Average Salaries  
For the Year Ended June 30, 2011

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers' Salary Including Extra Compensation	\$ 44,288.00	\$ 44,580.00
Average Classroom Teachers' Salary Excluding Extra Compensation	\$ 43,557.00	\$ 43,936.00
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	173	163

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

Schedule 6

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana

Class Size Characteristics  
As of October 1, 2010

School Type	Class Size Range											
	1 - 20		21 - 26		27 - 33		34+					
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	96.2%	227	1.7%	4	2.1%	5	0.0%		0.0%		0.0%	
Elementary Activity Classes	38.9%	7	50.0%	9	11.1%	2	0.0%		0.0%		0.0%	
Middle/Jr. High	78.7%	70	16.9%	15	4.5%	4	0.0%		0.0%		0.0%	
Middle/Jr. High Activity Classes	80.0%	12	20.0%	3	0.0%		0.0%		0.0%		0.0%	
High	90.5%	133	6.8%	10	0.0%		2.7%	4	0.0%		0.0%	
High Activity Classes	96.9%	51	3.1%	1	0.0%		0.0%		0.0%		0.0%	
Combination	88.2%	357	10.7%	48	1.1%	5	0.0%		0.0%		0.0%	
Combination Activity Classes	93.0%	66	4.2%	3	0.0%		2.8%	2	0.0%		0.0%	

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

Schedule 7

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana

Louisiana Educational Assessment Program (LEAP)  
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics						
	2011		2010		2009		2011		2010		2009		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Students													
Grade 4													
Advanced	15	11%	2	1%	10	6%	12	9%	5	3%	7	4%	
Mastery	22	16%	34	21%	37	22%	22	16%	35	21%	26	16%	
Basic	58	43%	80	48%	72	43%	59	44%	85	52%	81	49%	
Approaching Basic	30	22%	28	17%	30	18%	28	21%	26	16%	36	22%	
Unsatisfactory	0	7%	21	13%	17	10%	13	10%	14	8%	18	10%	
Total	134	100%	165	100%	166	100%	134	100%	165	100%	166	100%	

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 4												
Advanced	1	1%	1	1%	6	4%	3	2%	0	0%	1	1%
Mastery	15	11%	10	6%	11	7%	11	8%	15	9%	13	8%
Basic	45	33%	77	46%	75	45%	58	41%	76	46%	75	45%
Approaching Basic	56	41%	53	32%	48	29%	46	34%	45	27%	48	29%
Unsatisfactory	18	13%	25	15%	26	16%	19	14%	30	18%	29	17%
Total	135	100%	166	100%	166	100%	136	100%	166	100%	168	100%

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 8												
Advanced	1	1%	2	1%	0	0%	1	1%	3	2%	5	3%
Mastery	23	18%	13	7%	10	6%	6	6%	3	2%	8	5%
Basic	50	39%	68	36%	68	43%	71	56%	63	34%	69	43%
Approaching Basic	48	36%	83	45%	61	38%	31	24%	68	38%	34	21%
Unsatisfactory	8	6%	22	12%	21	13%	16	13%	48	25%	44	28%
Total	128	100%	185	100%	160	100%	127	100%	184	100%	160	100%

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 8												
Advanced	1	1%	0	0%	1	1%	3	2%	0	0%	0	0%
Mastery	7	5%	11	6%	13	8%	3	2%	7	4%	11	7%
Basic	40	31%	39	21%	50	31%	48	38%	60	32%	59	37%
Approaching Basic	50	39%	74	40%	96	35%	40	31%	54	29%	40	25%
Unsatisfactory	30	23%	61	33%	41	25%	34	27%	64	35%	51	32%
Total	128	100%	185	100%	161	100%	128	100%	185	100%	161	100%

Schedule 8

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana

Graduation Exit Examination (GEE)  
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	0	0%	2	1%	0	0%	4	4%	5	3%	3	2%
Mastery	9	8%	12	8%	6	5%	18	16%	14	9%	12	9%
Basic	50	45%	61	41%	66	50%	47	42%	77	51%	74	56%
Approaching Basic	30	27%	49	33%	42	32%	20	18%	31	20%	33	25%
Unsatisfactory	23	21%	26	17%	19	14%	23	21%	25	16%	11	8%
Total	112	100%	150	100%	133	100%	112	100%	152	100%	133	100%

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	4	3%	1	1%	3	2%	2	1%	0	0%	2	1%
Mastery	9	6%	6	5%	18	12%	9	6%	9	7%	7	5%
Basic	50	35%	48	37%	55	38%	60	42%	72	55%	68	48%
Approaching Basic	46	32%	49	37%	37	26%	39	27%	37	28%	40	28%
Unsatisfactory	33	23%	27	21%	32	22%	32	23%	13	10%	26	18%
Total	142	100%	131	100%	145	100%	142	100%	131	100%	143	100%

Schedule 9

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana

IOWA and iLEAP Tests  
For the Year Ended June 30, 2011

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	1	1%	15	10%	2	1%	0	0
Mastery	29	19%	25	16%	14	9%	16	10%
Basic	66	43%	71	46%	58	38%	60	39%
Approaching Basic	37	24%	31	20%	57	37%	37	24%
Unsatisfactory	21	14%	12	8%	22	14%	40	26%
Total	154	100%	154	100%	153	100%	153	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	1	1%	11	6%	4	2%	0	0
Mastery	19	11%	10	6%	12	7%	6	4%
Basic	62	36%	56	33%	51	30%	58	34%
Approaching Basic	42	25%	40	23%	55	32%	58	34%
Unsatisfactory	47	27%	54	32%	48	28%	48	28%
Total	171	100%	171	100%	170	100%	170	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	1	1%	3	2%	1	1%	2	2%
Mastery	14	11%	8	6%	9	7%	8	6%
Basic	56	44%	73	58%	47	37%	57	45%
Approaching Basic	36	29%	20	16%	47	37%	37	29%
Unsatisfactory	19	15%	22	17%	22	17%	22	17%
Total	129	100%	126	100%	126	100%	126	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	0	0%	4	2%	1	1%	0	0
Mastery	12	7%	1	1%	12	7%	18	10%
Basic	70	40%	81	46%	64	37%	74	43%
Approaching Basic	63	36%	42	24%	65	37%	57	33%
Unsatisfactory	30	17%	47	27%	32	18%	25	14%
Total	175	100%	175	100%	174	100%	174	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
	Number	Percent	Number	Percent
Students				
Grade 9				
Advanced	0	0%	1	1%
Mastery	9	6%	15	9%
Basic	66	41%	64	40%
Approaching Basic	77	48%	46	28%
Unsatisfactory	10	6%	36	22%
Total	162	100%	162	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	1	1%	7	5%	4	3%	1	1%
Mastery	21	14%	18	12%	10	7%	9	6%
Basic	53	36%	61	42%	53	36%	58	40%
Approaching Basic	38	26%	36	25%	52	36%	48	33%
Unsatisfactory	33	23%	24	16%	27	18%	30	21%
Total	146	100%	146	100%	146	100%	146	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	4	3%	5	4%	3	2%	0	0
Mastery	18	13%	9	6%	15	11%	9	6%
Basic	56	40%	71	51%	48	35%	49	35%
Approaching Basic	40	29%	26	19%	52	37%	41	29%
Unsatisfactory	21	15%	28	20%	21	15%	40	29%
Total	139	100%	139	100%	139	100%	139	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	5	3%	3	2%	1	1%	9	6%
Mastery	16	10%	11	7%	11	7%	14	9%
Basic	64	40%	69	43%	57	36%	56	35%
Approaching Basic	41	26%	27	17%	53	33%	43	27%
Unsatisfactory	34	21%	50	31%	38	24%	38	24%
Total	160	100%	160	100%	160	100%	160	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	2	2%	1	1%	1	1%	1	1%
Mastery	18	14%	4	3%	11	9%	13	10%
Basic	57	44%	66	51%	45	35%	45	35%
Approaching Basic	38	29%	38	29%	45	35%	46	36%
Unsatisfactory	14	11%	20	16%	27	21%	24	19%
Total	128	100%	129	100%	129	100%	129	100%

District Achievement Level	English Language Arts		Mathematics	
	2010		2010	
	Number	Percent	Number	Percent
Students				
Grade 9				
Advanced	1	1%	4	3%
Mastery	7	6%	8	7%
Basic	61	50%	57	47%
Approaching Basic	41	34%	30	25%
Unsatisfactory	11	9%	22	18%
Total	121	100%	121	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	2	2%	8	6%	2	2%	0	0%
Mastery	17	13%	14	11%	13	10%	10	8%
Basic	64	49%	52	40%	47	38%	52	40%
Approaching Basic	32	24%	33	25%	46	35%	37	28%
Unsatisfactory	16	12%	24	18%	23	18%	32	24%
Total	131	100%	131	100%	131	100%	131	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	3	2%	3	2%	0	0%	1	0.00671
Mastery	8	5%	8	5%	8	5%	7	5%
Basic	61	41%	54	36%	44	30%	54	36%
Approaching Basic	44	30%	38	26%	59	40%	49	33%
Unsatisfactory	33	22%	46	31%	38	26%	38	26%
Total	149	100%	149	100%	149	100%	149	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	1	1%	5	4%	3	2%	3	2%
Mastery	21	15%	9	6%	12	9%	9	6%
Basic	72	52%	71	51%	56	40%	60	43%
Approaching Basic	22	16%	33	24%	51	37%	30	22%
Unsatisfactory	23	17%	21	15%	17	12%	37	27%
Total	139	100%	139	100%	139	100%	139	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	7	4%	2	1%	3	2%	0	0%
Mastery	10	6%	5	3%	5	3%	7	4%
Basic	69	43%	68	43%	52	33%	61	38%
Approaching Basic	48	29%	42	26%	54	34%	33	21%
Unsatisfactory	28	18%	43	27%	46	29%	59	37%
Total	160	100%	160	100%	160	100%	160	100%